



**COVINA-VALLEY**  
UNIFIED SCHOOL DISTRICT



**"Creating Extraordinary Futures!"**

**Covina-Valley Unified School District**

# **2012-13 First Interim Report**

**December 17, 2012**



# Table of Contents

Introduction: Letter to the Superintendent

## 2012-13 First Interim Assumptions

## Pages

I. Summary of First Interim Assumptions	Pages 1.1 - 1.2
II. Revenue Considerations	Pages 2.1 - 2.4
III. Expenditure Considerations	Pages 3.1 - 3.6
IV. Financial Analysis	Pages 4.1 - 4.3
V. District Reserves	Page 5.1
VI. Multi-Year Projections	Pages 6.1 - 6.6
VII. Budget Reports	
VIII. State Forms	



# **COVINA-VALLEY**

UNIFIED SCHOOL DISTRICT

**District Superintendent**  
Catherine J. Nichols, Ed.D.

**Board of Education**  
Mary L. Hanes, M.D.  
Charles M. Kemp  
William L. Knoll  
Darrell A. Myrick  
Richard M. White

**Date:** December 17, 2012

**To:** Board Members and Superintendent, Dr. Catherine J. Nichols

**From:** David A. Rivera, Chief Business Officer

**RE:** 2012-13 First Interim Report

---

## **Background Information**

State laws mandate that school districts file a certification of financial solvency. Specifically, Education Code Sections 35035 (g), 42130, and 42131, as amended by AB 1200 and AB 1708, require the Governing Board of each school district to certify at least twice a year to the district's ability to meet its financial obligations for the remainder of the fiscal year and for the subsequent two fiscal years.

## **Current Considerations**

For 2012-13, the certification is accompanied by three years of financial reports: the interim report for the current year plus projections for two future years (fiscal years 2013-14 and 2014-15).

The reporting schedule is shown below:

	<b>Closing Date</b>	<b>Filing Date</b>
<b>First Interim</b>	<b>Oct 31, 2012</b>	<b>Dec 15, 2012</b>
<b>Second Interim</b>	<b>Jan 31, 2013</b>	<b>Mar 15, 2013</b>

School boards are required to adopt one of the three certifications:

**Positive** - Based on current projections, the District will meet its obligations for the current fiscal year and subsequent two fiscal periods.

**Qualified** - Based on current projections, the District may not meet its financial obligations for the remainder of the current fiscal year or subsequent two fiscal years.

**Negative** - Based on current projections, the District will be unable to meet its financial obligations for the current fiscal year or subsequent two fiscal years.

### **Focus on the General Fund**

This interim report focuses on the General Fund, the main operating fund of the District. With the General Fund, the focus is on the unrestricted, as opposed to the restricted or categorical portion. The State Report submitted to the county office is included in this document starting with Section VIII.

### **Summary**

Based on the realization of certain revenue and expenditure assumptions, the Board would be justified to adopt a positive certification that the District will be able to meet its financial obligations for this fiscal year and two subsequent years.

## **Section I**

### **2012-13 Summary of First Interim Assumptions**

**Summary of First Interim Assumptions  
Period Covering: 2012-13 through 2014-15**

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<u>Revenue Limit</u>			
Statutory COLA	3.24%	2.00%	2.30%
COLA Amount	\$212/ADA	\$135/ADA	\$158/ADA
Applied Deficit Factor	(22.272%)	(22.272%)	(22.272%)
 Budgeted COLA	 3.24%	 2.00%	 2.30%
 Net ADA Funding	 \$5,231.82	 \$5,336.89	 \$5,459.86
Incremental Change	\$56.13	\$105.07	\$122.97
 Funded ADA	 12,933	 12,730	 12,442
Decrease in Funded ADA	(224)	(277)	(288)
<u>One-Time Adjustments</u>			
Additional 2011-12 ADA	74	-0-	-0-
Additional 2010-11 ADA	45	-0-	-0-
<u>On-Going (SELPA) Funds</u>			
Administrative Unit Billing	\$166,500	\$166,500	\$166,500
<u>Restricted Program (COLA)</u>			
Federal Programs	None Projected	None Projected	None Projected
State Programs	None Projected	None Projected	None Projected
Special Education	None Projected	None Projected	None Projected
<u>Class Size Reduction</u>			
Per Student Funding	\$1,071	\$1,071	\$1,071
<u>Lottery (per ADA)</u>			
Unrestricted	\$124.00	\$124.00	\$124.00
Restricted Prop 20	\$30.00	\$30.00	\$30.00

First Interim  
Assumptions Summary -  
contd.

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<u>Inter-fund Transfers</u>			
Adult Education Fund	\$2,000,000	\$2,000,000	\$2,000,000
Adult Education (Cal Safe)	\$ 165,230	\$ 165,230	\$ 165,230
Child Development Fund	\$ 51,086	\$ 51,086	\$ 51,086
Deferred Maintenance	\$ 613,124	\$ 613,124	\$ 613,124
Building Fund	\$ 613,124	\$ 613,124	\$ 613,124
<u>General Fund Contributions</u>			
Special Education	As Budgeted	Plus \$280,000	Plus \$280,000
Transportation	As Budgeted	Plus \$100,000	Plus \$100,000
Restricted Maintenance	2.7%	3%	3%
<u>Step, Column and Longevity</u>			
Incremental Costs	As Budgeted	\$629,039	\$845,351
<u>Health/Welfare Benefits</u>			
Incremental Contribution	As Budgeted	Plus \$0	Plus \$0
<u>Change in Teacher Staffing</u>			
Growth (Decline)	(17)	(8)	(9)
<u>Utility Budgets</u>			
Incremental Change	As Budgeted	Plus \$199,769	Plus \$189,769
Interest Income	0.7%	0.7%	0.7%



## **Section II**

### **Revenue Considerations**

## **Base Revenue Limit**

- The primary source of funding for the District is from base funding provided for students attending school, commonly referred to as average-daily-attendance. The conventional method of projecting average daily attendance (ADA) consists of adjusting enrollment projection by prior year absenteeism rate (3.53%). According to apportionment funding law, the high number between the current and prior year is used for revenue limit funding purposes. ADA for 2011-12 was 12,836 and is projected at 12,559 for 2012-13.
- As indicated in the table below, the State Budget Act continues to apply significant funding deficits to school districts. Since Proposition 98 was enacted, the State has provided full funding in only five (5) of twenty-three (23) years. The last year school districts received 100% funding was 2007-08. For the current year, the applied deficit has maintained a historic high of 22.272%. The net base funding changed from \$5,175.69 to \$5,231.82, increasing per-student-funding by \$56.13 for 2012-13. The projected applied deficit factor tallies over \$18.9 million in 2012-13.

<b>Factors</b>	<b>2011-12</b>	<b>2012-13</b>
BRL/ADA	\$6,367.18	\$6,510.18
RL COLA	2.24% or \$143	3.24% or \$212
Additional ADA Adjustment	\$8.48/ADA	\$8.76/ADA
Subtotal (Before Deficit)	\$6,518.66	\$6,730.94
Deficit Factor	-20.602% or (\$1,342.97)	-22.272% or (\$1,499.11)
Net Base Revenue Limit	\$5,175.69	\$5,231.82
Change in per-pupil-funding	(\$54.56)/ADA	\$56.13/ADA

- Revenues are now projected at \$68.4 million, of which \$0.6 million is attributed to revisions to the 2011-12 and 2010-11 attendance reports. Total revenues decreased \$0.5 million over the prior year. Based on data provided by the Los Angeles County Assessor's Office, the District anticipates collecting \$9.9 million in property taxes. As a result of the passage of Proposition 30 on November 6, 2012, \$14.7 million will be funded through the Education Protection Act (EPA). The outstanding balance of \$43.8 million is being subsidized by the State and commonly referred to as state aid.

- As a result of the state budget crisis, districts have experienced delayed payments for a sizable portion of state aid funding. With the passage of Proposition 30, the deferrals have been reduced. For Covina-Valley Unified School District, the amount of the budget year funds deferred into the new fiscal year equals 26.5% or \$15.4 million.
- The District revised the Second Principal (P-2) report for both the 2011-12 and 2010-11 fiscal years. The revisions were made to incorporate modifications made to the school calendar and ADA recaptured via the Saturday Academic School. These revisions resulted in one-time increases to Funded ADA of 74 for 2011-12 and 45 for 2010-11. The increase to funded ADA will ultimately increase Revenue Limit apportionment received by District during the 2012-13 fiscal year collectively by \$608 thousand.
- The District has declined over 1,900 students since the 2006-07 fiscal year. In addition to state imposed funding reductions and based on most recent trends, the organization will likely be coping with a budget shortfall ranging over \$1.0 million a year, as a result of serving fewer students.

## **Federal and State Categorical Program**

- A schedule has been included outlining all changes in restricted program budgets. Projections have been revised to reflect authorizations provided under the State Budget Act and/or changes in funding level.
- As authorized under the State Budget Act, budget projections include transfers into General Fund Reserves from Tier III Programs. The table below outlines the amount of transfers incorporated in First Interim projections.

<b>Resource</b>	<b>Program</b>	<b>Funding</b>	<b>Transfers</b>
06258	Physical Education Grant	\$ 88,053	\$ 88,053
06350	ROP Program	\$ 885,771	\$ -
06405	School Safety	\$ 215,248	\$ 103,145
07055	CAHSEE	\$ 144,046	\$ 144,046
07080	School Counseling	\$ 453,197	\$ -
07140	GATE	\$ 94,821	\$ 74,821
07156	Instructional Materials Fund	\$ 809,148	\$ 300,000
07271	PAR	\$ 53,198	\$ 20,751
07294	Math and Reading	\$ 103,214	\$ 103,214
07390	Pupil Retention	\$ 41,518	\$ 41,518
07392	Teacher Credentialing	\$ 23,945	\$ -
07393	Professional Development Block Grant	\$ 548,904	\$ 500,000
07394	Targeted Instructional Improvement	\$ 860,713	\$ 480,713
07395	School and Library Improvement Grant	\$ 737,046	\$ 657,099
06760	Arts and Music Block Grant	\$ 195,889	\$ 150,889
07325	Administrator Training Program	\$ 16,972	\$ -
	Subtotal	\$ 5,271,683	\$ 2,664,249
	Other Funds		
	Adult Education (Transfer)		\$ 2,000,000
06285	Community-Based English Tutoring (CBET)	\$ 51,086	\$ -
06092	Cal-Safe	\$ 165,230	\$ -
	Deferred Maintenance (Transfer)	\$ -	\$ 613,124
	Total	\$ 5,487,999	\$ 5,277,373

## **Other Programs**

- Unrestricted Lottery revenue (non-Proposition 20) is budgeted at \$2.11 million, an increase of \$164 thousand over 2011-12. Program funding is computed at \$124 per unit of ADA.
- Restricted Lottery revenue (Proposition 20) is budgeted at \$578 thousand, an increase of \$118 over 2011-12. Program funding is computed at \$30 per unit of ADA.
- K-3 Class Size Reduction program revenue is budgeted at \$2.7 million, no change over the previous year. Funding is tabulated using a per-pupil funding rate of \$1,071. Estimates have been adjusted according to the sliding scale for classes over 20 students and for decline in student enrollment.
- For 2012-13, Mandated Block Grant funding is budgeted at \$359 thousand. Mandated Block Grant revenues have not been projected for 2013-14 and 2014-15. No revenues for prior year Mandated Cost Claims have been budgeted at this time.
- Interest earnings are budgeted at \$50 thousand, assuming a 0.7% interest rate and an average daily cash balance of about \$5.85 million. This amount is net of legally required and mandated interest earnings transfers.

## **Section III**

### **Expenditure Considerations**

### **Personnel Costs Additions/Deletions to Unrestricted General Fund**

- Starting with the 2010-11 fiscal year, the Board of Education and the associations reached a multi-year agreement covering September 2010 through August 2013. The agreement included concessions in salaries and benefits. The agreement included contingency language based on ending fund balances for 2011-12. Since reserve levels exceeded minimum balances outlined in bargaining agreements, budget year projections included restoration of earlier reductions and are delineated below:

#### **Salary Calculations**

- For fiscal year 2012-13, all furlough days were eliminated and salaries and benefits have been restored. This totals approximately \$3.7 million for the Total General Fund.
- Projections incorporate added costs for step, column, and longevity totaling approximately \$675 thousand.

#### **Contribution for Health and Welfare Benefits**

- Budget projections include additional contributions to cover health premium rate increases plus the reduction in employee contributions per the collective bargaining agreement. Kaiser Insurance changed their rate fee structure by tier, thus resulting in increases ranging from .27% to 7.7%, while the rate changes consist of a 17% increase for Health Net Plans.
- Shown below are the annual contribution levels incorporated in budget projections for health and welfare benefits, which are deducted and paid on a tenths basis.

##### **Annual Contribution Levels**

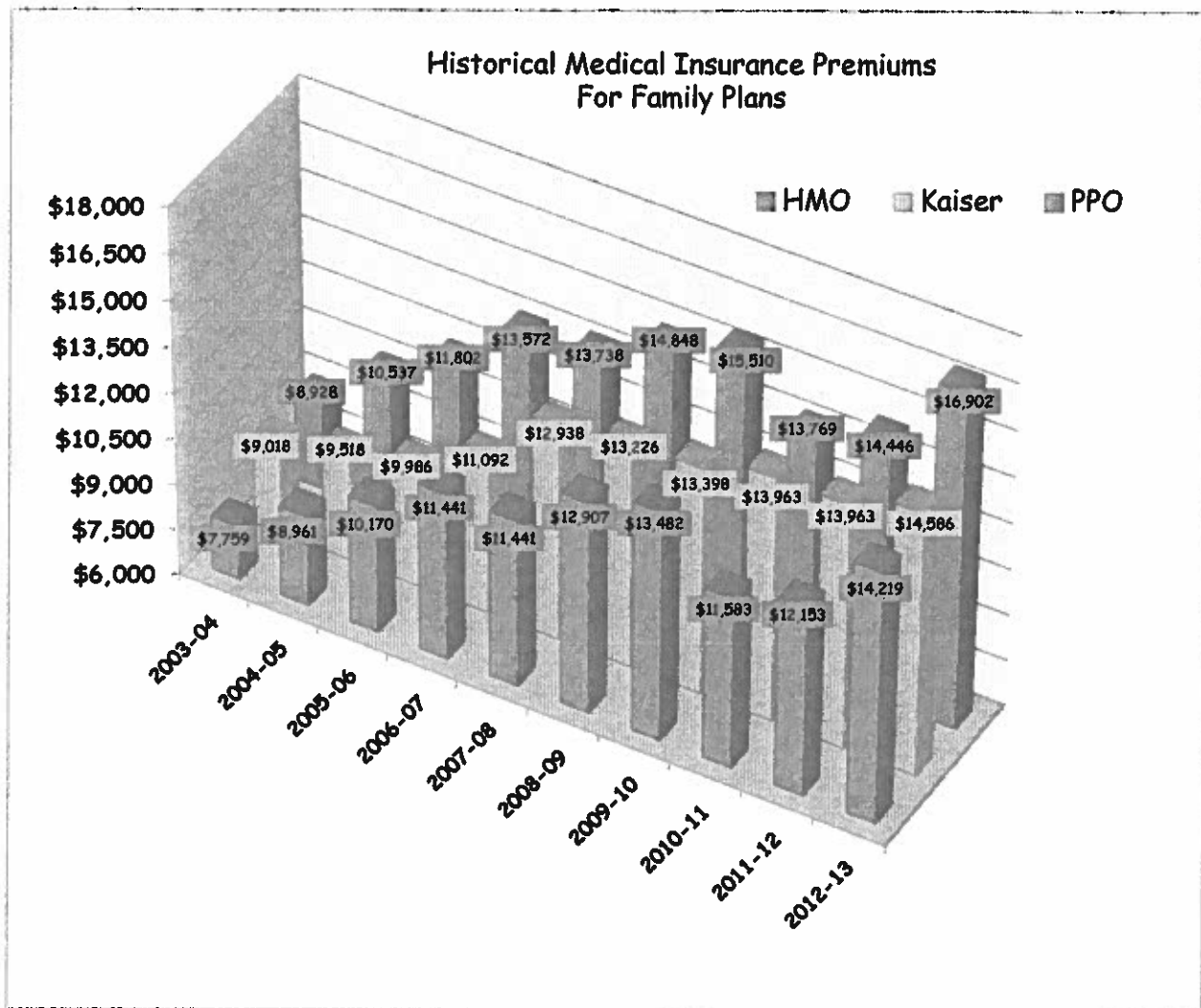
<u>Health Net (HMO)</u>	<u>District</u>	<u>Employee</u>
Employee	\$ 4,820	\$ 0
Dependent	\$10,063	\$ 300
Family	\$13,619	\$ 600

<u>Kaiser</u>	<u>District</u>	<u>Employee</u>
Employee	\$ 4,944	\$ 0
Dependent	\$10,280	\$ 350
Family	\$13,886	\$ 700

<u>Health Net (PPO)</u>	<u>District</u>	<u>Employee</u>
Employee	\$ 5,730	\$ 0
Dependent	\$11,669	\$ 650
Family	\$15,902	\$ 1,000

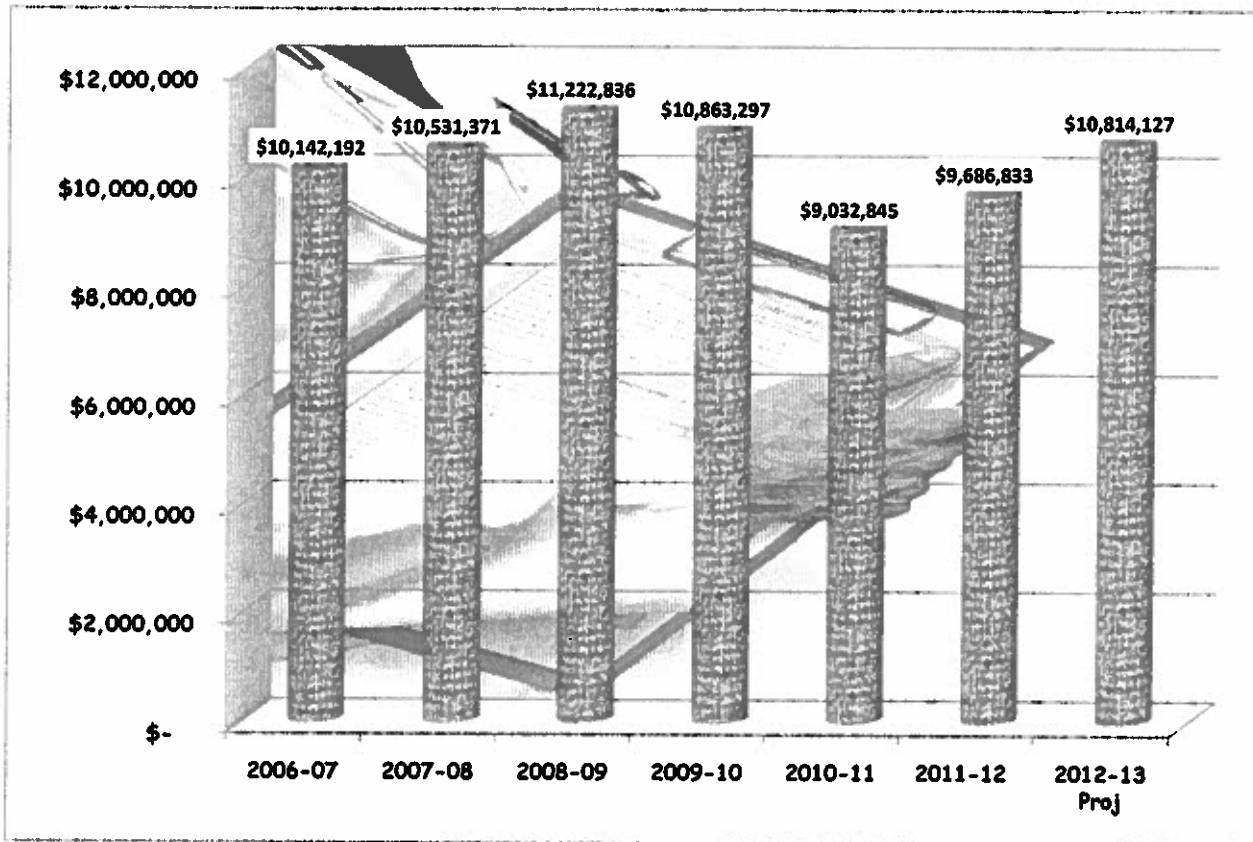
- Historically, the District's greatest cost factor for insurance is related to family coverage. Collectively, about two-thirds of overall premiums paid are for family coverage. Depicted on the next page is a chart of the historical premiums for those respective plans.





- As part of a negotiated agreement in 2010-11, the District was able to reduce costs of premiums by changing medical providers and implementation of plan design changes, which ultimately resulted in a double-digit percentage reduction in premiums. As a result of claims experience, the District has realized, over the past two-years, a 22.7% increase in annual premiums for Health Net which negated past savings.
- In addition to medical insurance coverage, the District provides, at no cost to employees, dental and vision insurance. All benefited employees are eligible to participate in the above-mentioned insurance packages.

- As shown below, the General Fund costs for health and welfare benefits are estimated at \$10.8 million for the budget year, an increase in contributions of \$1.13 million over the prior year. Projected costs have been offset by utilizing one-time adjustments totaling \$622 thousand: these adjustments consist of using 2011-12 Health and Welfare Fund Reserves of \$259 thousand and Holiday Credits offered by Health Net totaling \$363 thousand.



- Based on the past trend data, health and welfare premiums are anticipated to increase by over \$1 million per year. As part of past budget reductions, employee staffing levels have been adjusted collectively for enrollment decline (900 kids); increases in class-size; attrition due to early retirement programs; and, reductions in work force. It is interesting to note that current projections for the District are very similar to actual costs captured for 2009-10, when the number of benefited employees was higher.

**Contributions to Statutory benefits are budgeted as follows:**

▪ State Teachers Retirement System (STRS)	8.25%
▪ Public Employee Retirement System (PERS)	11.417%
▪ PERS Reduction (Assessment to School Districts)	1.603%
▪ OASDI (Social Security for School Sector)	6.200%
▪ Medicare	1.450%
▪ State Unemployment Insurance (SUI)	1.100%
▪ Workers Compensation Premium	.620%
▪ Retiree Benefits (GASB 43 & 45)	.870%

Note: In addition to salary costs, the added contribution for statutory benefits is equal to 12.29% for certificated staff and 23.26% for classified personnel subject to PERS.

**Projected Certificated Personnel Staffing Ratios**

Regular Education	Special Education	Student/Teacher Ratios
Grades K-3: 3,256	407 Students	Grades K-3: 22:1
Grades 4-8: 4,459	90 Other Programs	Grades 4-5: 35:1
Grades 9-12: 4,745		Grades 6-8: 37:1
	Total: 12,957 Students	Grades 9-12: 37:1

### **Unrestricted General Fund Expenditures include:**

- Substitute teacher costs are budgeted at \$932 thousand. In accordance with Educational Code, teachers who have been laid off are paid at his or her per diem rate. This daily rate can range from \$315 to \$425. Other authorized pay rates consist of \$115 for short-term and up to \$217.88 for long-term assignments.
- Restricted Routine Maintenance Account (RRMA) contribution is now budgeted at \$3.1 million, which reflects a 2.7% contribution level. Enacted under the State Budget Act, the District has the flexibility not to make a 3% contribution level. The District is taking advantage of that flexibility in 2012-13. The 3% contribution level has been suspended through the 2013-14 fiscal year.
- Indirect support charges (charges to other programs and funds of the District):

Categorical Program.....	\$1.4 million
Adult Education (Fund 11).....	\$250 thousand
Child Development (Fund 12).....	\$88 thousand
Nutrition Services (Fund 13).....	\$201 thousand

District indirect rate for 2012-13 is 5.93%. This rate is applicable for most categorical programs, Child Development Fund, and for the first time, Adult Education Fund. The State is now considering Adult Fund as an unrestricted Tier III program and subject to the District's individual indirect rate. The state has established the rate for Nutrition Services at 4.46%.

- Liability/Property damage insurance in General Fund is budgeted at \$455 thousand.
- Utility, postage, and other operating costs are budgeted at \$3.1 million. For the budget year, projections incorporated rate changes and demand charges. Telephone and postage are budgeted at \$531 thousand; natural gas for \$101 thousand; lights and power for \$1.9 million; laundry services for \$29 thousand; waste disposal for \$90 thousand; and, water for \$450 thousand

### **Contributions from General Fund**

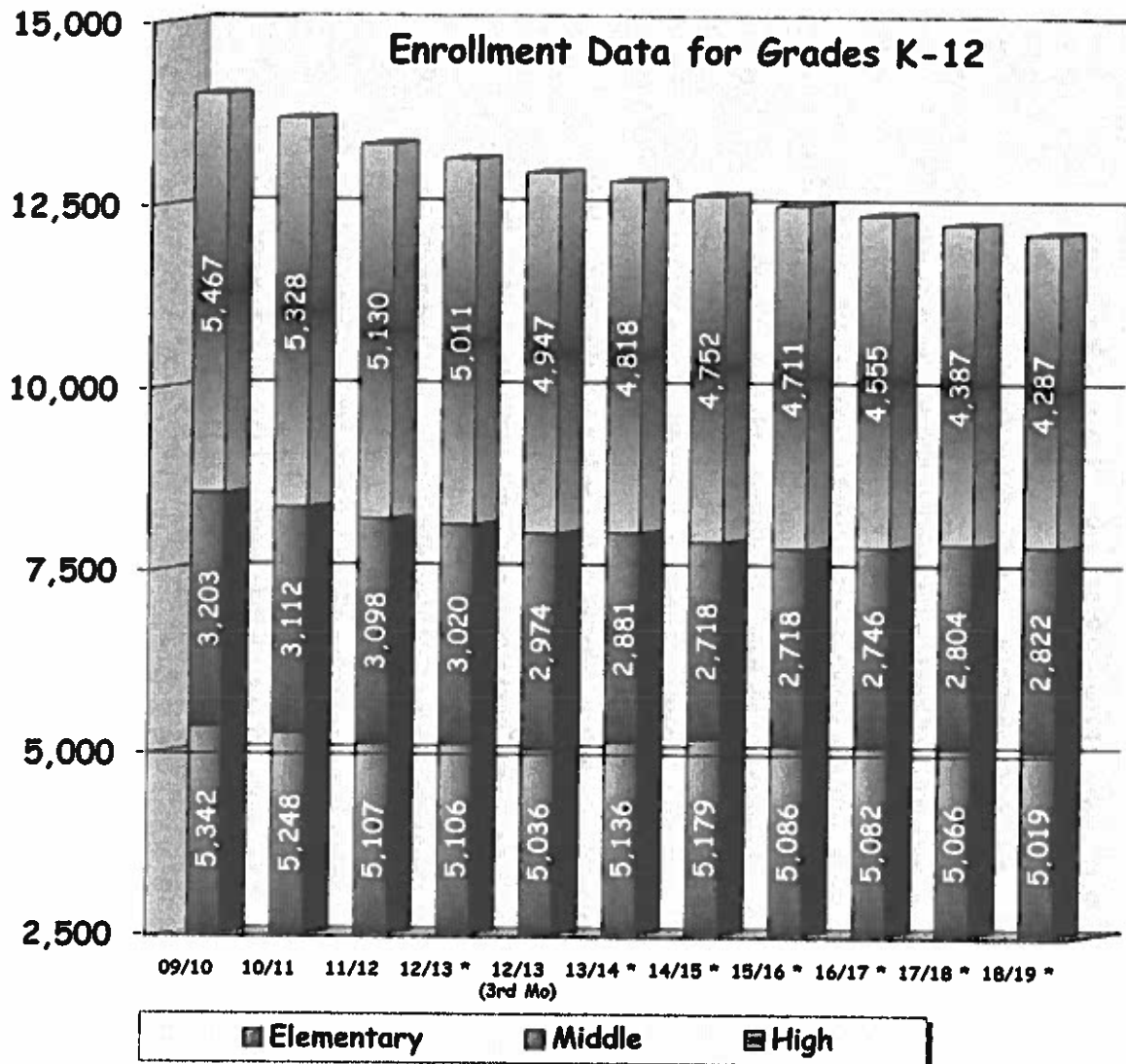
- Special Education is budgeted at \$5.8 million.
- Special Education Transportation is budgeted at \$357 thousand.
- Regular Home-to-School Transportation Program is budgeted at \$78 thousand.

## **Section IV**

### **Financial Analysis**

## Student Enrollment Trends

- The Adopted Budget includes projections based on recent trends and utilizing available birth rate data. Multi-year projections have been updated accordingly.

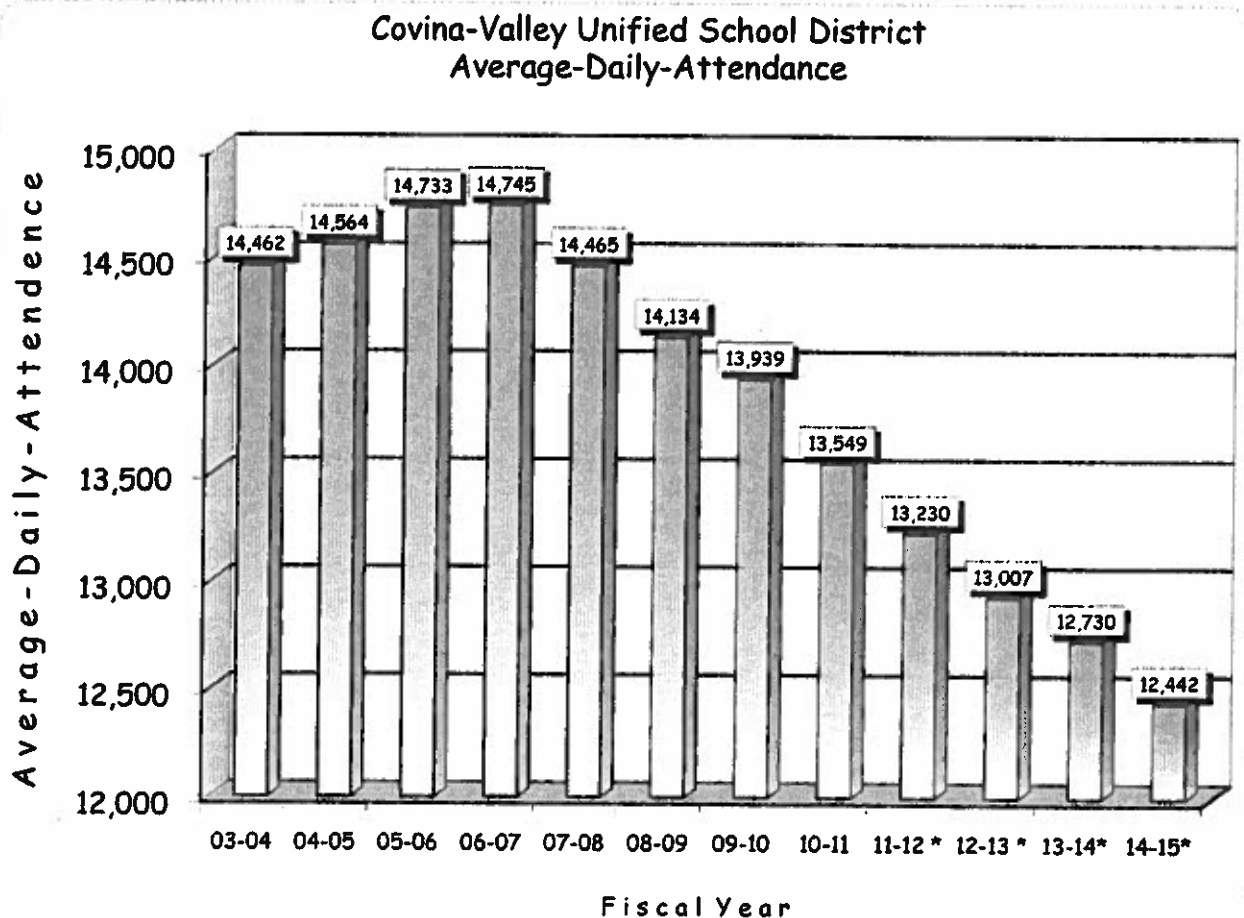


- Districts in Southern California started realizing a decline in student population as early as 2001-02. For Covina-Valley USD, enrollment decline did not materialize until the 2006-07 fiscal year. There are a multitude of reasons for the District incurring the level of enrollment decline over the last seven years. For the most part, the enrollment decline has much to do with the current economic conditions, affordable housing, and available employment. Financial experts have not been accurate in reporting the effects of current economic

- recession. It is difficult to gauge when enrollment trends will stabilize. As depicted in the chart on the previous page, the District is targeted, with the latest projection, to realize continual declines in student enrollment at least through 2018-19. If these projections are to materialize, the cumulative decline in enrollment will be reaching 2,700 students.
- For the current year, budget projections were based on enrollment at 13,137 students and actual enrollment came in slightly less at 12,957, an additional decline of 180. For the Second Interim Report, revised enrollment projections will be included in the projections.

### ADA Trends

- A graph has been provided to illustrate average-daily-attendance trends of the District since 2003-04. Through the budget year, the District has already incurred a loss of over 1,738 students, a loss of approximately \$9.1 million in annual funding.



## **Education Budget**

- The cornerstone of the Governor's 2012-13 Budget was predicated upon the successful passage of Proposition 30 Tax Initiative this past November. The District incorporated revenue projections based on the tax initiative passing; thus, there are no significant changes from earlier projections.
- In January, Governor Brown will sunshine his 2013 State Budget Proposal. His plan will most likely include considerations for education funding reform and further details on the "Weighted Student Formula" (WSF) model. The WSF remains a top priority to remedy school finance issues and to provide greater flexibility in the use of funding. The model is inclusive of the following elements:
  - Replace revenue limits and most State categorical programs
  - Eliminate most categorical program requirements
  - Provide complete flexibility for use of funds
  - New accountability requirements will be implemented in the future
  - Model would be phased in over a seven-year period
- Districts are directed to continue to maintain the current level of funding for revenue limits and categorical programs for the budget and subsequent fiscal years until further information becomes available.
- The District will revise budget estimates based on further direction from the state and county office of education.



## **Section V**

### **District Reserves**

### **Unrestricted Fund Balance**

- The beginning fund balance for the First Interim is \$20.5 million.
- With the filing of unaudited actuals, the ending fund balance was revised from an estimated \$18.1 million, as report in the Adopted Budget, to \$20.5 million, an increase of \$2.4 million.
- The mandatory 3% Economic Uncertainty Reserve is earmarked at \$3.4 million.
- Necessary reserve for the revolving cash account is \$35 thousand and \$56 thousand for warehouse inventory.
- The Reserve for Special Education program costs is \$781 thousand. This amount is related to services provided by the SELPA and County. If reductions of revenues or increases in expenditures do not materialize, impacting program costs, funds can be redesignated for other District purposes.
- The uncommitted portion of District Reserves is \$11.3 million.

### **Restricted Fund Balance**

- The District receives funding that is designated by the grantee to be utilized for a specific purpose. Generally, these funds are to supplement District Baseline Programs and cannot be used to pay for general operating costs. As part of the audit process, the District contracts with a certified public accountant firm to audit accounting records to ensure compliance with guidelines from granting agencies.
- The Beginning Fund Balance for First Interim is \$2.4 million.
- With the filing of unaudited actuals, the ending fund balance was revised from an estimated \$1.1 million, as reported in the Adopted Budget, to \$2.4 million, an increase of \$1.3 million.
- A detailed list of available balances by program is provided in the last section of this report.

## **Section VI**

### **Multi-Year Projections**

## **Budget Assumptions for 2013-14**

- The projections are contingent using baseline data from 2012-13 plus relevant major changes itemized below:

### **Revenue Revisions**

- Decrease ADA Projection by 277 students for enrollment decline
- 2.00% Cost of Living Adjustment (COLA) or \$135/ADA
- Base Revenue Limit Deficit Factor budgeted at 22.272%
- Decrease revenue limit for one-time additional ADA for 2011-12 and 2010-11
- Eliminate Mandated Block Grant Funding
- Eliminate Education Technology K-12 Microsoft Voucher Funding
- Eliminate one-time additional 2011-12 Lottery Funding
- Update Lottery and Class-Size Reduction Funding for enrollment decline

### **Expenditure Revisions**

- Reduction in certificated staffing for enrollment decline of 8 FTE
- Reduction of one-time employee compensations
- Cost increases for operating costs
  - ✓ Step/Scale/Longevity increases
  - ✓ Recognized savings from attrition (Retirements)
  - ✓ Textbooks and Instructional Materials
  - ✓ Consultant Services
  - ✓ Utilities
  - ✓ Final Debt Service Payment (2007-08 Early Incentive Retirement)
  - ✓ Board Election costs
- Health and Welfare
  - ✓ Subject to collective bargaining; thus, no increases have been budgeted
- General Fund Contribution adjustments
  - ✓ Special Education
  - ✓ Pupil Transportation (Regular and Special Education)
  - ✓ Workers' Compensation Costs

## **Budget Assumptions for 2014-15**

- The projections are contingent using baseline data from 2013-14 plus relevant major changes itemized below:

### **Revenue Revisions**

- Decrease ADA Projection by 288 students for enrollment decline
- 2.3% Cost-of-Living-Adjustment (COLA) or \$158/ADA
- Base Revenue Limit Deficit Factor budgeted at 22.272%
- Update Lottery and Class-Size Reduction Funding for enrollment decline
- Decrease of one-time Medical Administrative Activities (MAA) Funds

### **Expenditure Revisions**

- Reduction in certificated staffing for enrollment decline of 9 FTE
- Cost increases for operating costs
  - ✓ Step/Scale/Longevity increases
  - ✓ Recognized savings from attrition (Retirements)
  - ✓ Utilities
  - ✓ Reduction of prior year Board Election costs
- Health and Welfare
  - ✓ Subject to collective bargaining; thus, no increases have been budgeted
- General Fund Contribution adjustments
  - ✓ Special Education
  - ✓ Pupil Transportation
  - ✓ Workers' Compensation Costs

## **Budget Projections for the General Fund 01.0**

- Summarized in the table below, is a recap of projected revenues, expenditures and fund balance totals for the current year and subsequent two years.

	First Interim Budget 2012-13	Projected 2013-14	Projected 2014-15
Beginning Fund Balance	\$ 22,972,062	\$ 17,760,791	\$ 16,739,867
Audit Adjustment/Restatement	\$ -	\$ -	\$ -
Revised Fund Balance	\$ 22,972,062	\$ 17,760,791	\$ 16,739,867
Annual Revenues (includes other financing sources)	\$ 107,948,380	\$ 107,169,024	\$ 106,655,549
Annual Expenditures (includes other financing sources)	\$ 113,159,651	\$ 108,189,948	\$ 110,097,302
Changes in Fund Balance	\$ (5,211,271)	\$ (1,020,924)	\$ (3,441,753)
Projected Ending Fund Balance	\$ 17,760,791	\$ 16,739,867	\$ 13,298,114
I. Unavailable Reserves:	\$ 3,025,992	\$ 3,025,992	\$ 3,025,992
1.) Nonspendable:			
1. Revolving Cash	\$ 35,000	\$ 35,000	\$ 35,000
2. Inventory	\$ 56,737	\$ 56,737	\$ 56,737
2.) Restricted Program Balances	\$ 2,152,937	\$ 2,152,937	\$ 2,152,937
3.) Assigned	\$ 781,318	\$ 781,318	\$ 781,318
II. Total Unrestricted Fund Balance	\$ 14,734,799	\$ 13,713,875	\$ 10,272,122
1.) Reserve for Economic Uncertainty (3%)	\$ 3,446,958	\$ 3,375,299	\$ 3,432,519
2.) Available Reserves (Unrestricted)	\$ 11,287,841	\$ 10,338,576	\$ 6,839,603
III. Available Reserves (Unrestricted Fund)	9.82%	9.19%	5.98%

- Line III - All Available Reserves (Unrestricted Fund) are projected to decline by \$4.4 million or 39.41% over the next two years.
- For 2013-14 and 2014-15, First Interim projections have been reduced from Adopted Budget projections to reflect the reductions in full COLA funding. The 2% COLA for 2013-14, less enrollment decline and prior year one-time additional revenue

limit funding, is a decrease of \$40 thousand. The 2.3% COLA for 2014-15, less enrollment decline, is a decrease of \$426 thousand. Districts are cautioned that this could change, and the COLA not be funded.

### **Budget Projections for the SELPA Administrative Unit Fund 01.1**

- Summarized in the table below, is a recap of projected revenues, expenditures and fund balance totals for the current year and subsequent two years.

	First Interim Budget 2012-13	Projected 2013-14	Projected 2014-15
Beginning Fund Balance	\$ -	\$ 2,581,125	\$ 2,581,125
Audit Adjustment/Restatement	\$ -	\$ -	\$ -
Revised Fund Balance	\$ -	\$ 20,341,916	\$ 18,420,992
Annual Revenues (includes other financing sources)	\$ 4,319,861	\$ 4,319,861	\$ 4,319,861
Annual Expenditures (includes other financing sources)	\$ 1,738,736	\$ 4,319,861	\$ 4,319,861
Changes in Fund Balance	\$ 2,581,125	\$ -	\$ -
Projected Ending Fund Balance	\$ 2,581,125	\$ 2,581,125	\$ 2,581,125
Restricted Fund Balance	\$ 2,581,125	\$ 2,581,125	\$ 2,581,125

### **Cash Deferrals**

- The last few years, with drastic drops in revenues, the state has wrestled with a significant cash flow problem which curtails its ability to pay its financial obligations as scheduled. As the largest obligation of the state budget, school districts have been burdened with receiving delayed payments of annual revenues.
- School districts should be receiving a regular allocation ranging from 5% to 9% per month. School districts will not be receiving any funding some months during the school year. With the passage of Proposition 30 on November 6, 2012, the Education Protection Act (EPA) will reduce cash deferrals beginning June 2013. For 2013-14, and on-going, EPA funding will be allocated quarterly.

The EPA amount for Covina-Valley USD is projected at \$14.7 million. The influx of cash will reduce the outstanding balance owed for the 2012-13 school year to \$15.4 million, or 26.5%, of state aid funding.

- Prior to state deferrals, as a rule, the ending cash balances paralleled ending fund balances. The impact of cash deferrals has greatly impacted cash positions for many districts. For example, in 2011-12, the District's General Fund had an ending fund balance of \$23.0 million, while maintaining only a \$6.6 million cash balance. Even though the District maintained a healthy ending fund balance reserve, the funds readily available to spend equaled 29% of reserve amounts.
- To address cash shortfalls, the District has participated in extensive inter-fund borrowing along with external borrowing through selling Tax Revenue Anticipation Notes (TRANS). To ensure cash liquidity, the District has included an added expense of 1.0% for TRANS borrowing. A TRANS has been issued in the amount of \$8.4 million, drawn down July 2012, to be repaid in January 2013. A second TRANS is projected at \$10 million with an anticipated drawn down date of April 2013.

#### Budget Stabilization Plan

- The chief administrative team has been working for the past few months in assessing and evaluating the financial position of the District. A series of recommendations were made to the Board of Education, which they adopted as part of the Budget Stabilization Plan. Implemented actions will serve well in helping address the budget structured deficit. For the First Interim Report, a total of \$6.59 million has been identified under this plan.
- Additional adjustments have been identified for 2015-16, as well. These adjustments total \$2.85 million, resulting in an overall plan of \$9.45 million.



	2013-14	2014-15
<b><u>Revenue Enhancements</u></b>		
Increase ADA Percentages (.25%)	\$ 177,679	\$ 350,132
Increase Revenues from Use of Facilities	\$ 100,000	\$ 100,000
Transfer from Adult Education (Fund 35)	\$ 1,000,000	\$ -
Transfer from Deferred Maintenance (Fund 35)	\$ 750,000	\$ -
Increase level of Tier III Transfers	\$ 1,000,000	\$ 1,000,000
Subtotal	\$ 3,027,679	\$ 1,450,132

**Expenditure Reductions**

Subject to Collective Bargaining	\$ 261,942	\$ 261,942
General Operating Costs	\$ 195,000	\$ 195,000
Transportation Costs (FCMAT Report)	\$ 500,000	\$ 500,000
Shift Costs to Categorical Programs	\$ 100,000	\$ 100,000
	\$ 1,056,942	\$ 1,056,942
Subtotal	\$ 4,084,621	\$ 2,507,074

	2015-16	Total
<b><u>Revenue Enhancements</u></b>		
Increase ADA Percentages (.25%)	\$ 700,264	\$ 1,228,075
Increase Revenues from Use of Facilities	\$ 100,000	\$ 300,000
Transfer from Adult Education (Fund 35)	\$ -	\$ 1,000,000
Transfer from Deferred Maintenance (Fund 35)	\$ -	\$ 750,000
Increase level of Tier III Transfers	\$ 1,000,000	\$ 3,000,000
Subtotal	\$ 1,800,264	\$ 6,278,075

**Expenditure Reductions**

Subject to Collective Bargaining	\$ 261,942	\$ 785,826
General Operating Costs	\$ 195,000	\$ 585,000
Transportation Costs (FCMAT Report)	\$ 500,000	\$ 1,500,000
Shift Costs to Categorical Programs	\$ 100,000	\$ 300,000
	\$ 1,056,942	\$ 3,170,826
Subtotal	\$ 2,857,206	\$ 9,448,901

## **Section VII**

### **Budget Reports**

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**UNRESTRICTED GENERAL FUND**  
2012-2013

	Adopted Budget 2012-2013	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ 65,519,663	\$ 66,086,327
Federal Revenues	\$ 300,000	\$ 300,000
State Revenues	\$ 10,575,925	\$ 11,172,432
Other Local Revenues	\$ 709,945	\$ 1,141,930
<b>Total Revenues</b>	<u>\$ 77,105,533</u>	<u>\$ 78,700,689</u>
<b>Expenditures</b>		
Certificated Salaries	\$ 42,283,023	\$ 42,570,005
Classified Salaries	\$ 9,877,291	\$ 10,238,381
Employee Benefits	\$ 15,301,340	\$ 15,422,853
Books and Supplies	\$ 2,616,095	\$ 2,177,620
Services and Other Operating	\$ 7,411,112	\$ 7,419,998
Capital Outlay	\$ 279,167	\$ 338,309
Other Outgo	\$ 885,771	\$ 885,771
Direct Support	\$ (1,827,634)	\$ (1,947,971)
<b>Total Expenditures</b>	<u>\$ 76,826,165</u>	<u>\$ 77,104,966</u>
 Excess (deficiency) of revenues over expenditures	 \$ 279,368	 \$ 1,595,723
 <b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ 3,363,124	\$ 3,226,248
Interfund Transfers Out	\$ (51,086)	\$ (216,316)
Contributions	\$ (9,630,315)	\$ (9,539,176)
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (6,318,277)</u>	<u>\$ (6,529,244)</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (6,038,909)	 \$ (4,933,521)
 <b>Beginning Fund Balance</b>	 \$ 18,138,615	 \$ 20,541,375
<b>Audit Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted Beginning Fund Balance</b>	<u><b>\$ 18,138,615</b></u>	<u><b>\$ 20,541,375</b></u>
<b>Ending Fund Balance</b>	<u><b>\$ 12,099,706</b></u>	<u><b>\$ 15,607,854</b></u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ 35,000	\$ 35,000
Reserve for Stores	\$ 56,737	\$ 56,737
Legally Restricted Fund Balance	\$ -	\$ -
Stabilization Arrangements	\$ -	\$ -
Other Assignments	\$ -	\$ 781,318
Desig for Econ Uncertainties	\$ 3,367,230	\$ 3,446,958
Undesignated	\$ 8,640,739	\$ 11,287,841
<b>Total Ending Fund Balance</b>	<u><b>\$ 12,099,706</b></u>	<u><b>\$ 15,607,854</b></u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**RESTRICTED GENERAL FUND**  
**2012-2013**

	Adopted Budget 2012-2013	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ 2,258,243	\$ 2,308,176
Federal Revenues	\$ 7,106,539	\$ 7,274,594
State Revenues	\$ 3,371,771	\$ 11,509,162
Other Local Revenues	\$ 13,027,293	\$ 9,249,372
<b>Total Revenues</b>	<u>\$ 25,763,846</u>	<u>\$ 30,341,304</u>
<b>Expenditures</b>		
Certificated Salaries	\$ 10,370,777	\$ 10,731,148
Classified Salaries	\$ 7,045,580	\$ 6,782,319
Employee Benefits	\$ 4,877,974	\$ 4,976,657
Books and Supplies	\$ 2,584,301	\$ 2,541,040
Services and Other Operating	\$ 4,540,099	\$ 5,152,565
Capital Outlay	\$ 13,673	\$ 53,067
Other Outgo	\$ 4,035,438	\$ 5,317,999
Direct Support	\$ 1,282,495	\$ 1,409,186
<b>Total Expenditures</b>	<u>\$ 34,750,337</u>	<u>\$ 36,963,981</u>
Excess (deficiency) of revenues over expenditures	\$ (8,986,492)	\$ (6,622,677)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ (613,124)	\$ (613,124)
Contributions	\$ 9,630,315	\$ 9,539,176
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 9,017,191</u>	<u>\$ 8,926,052</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 30,700	\$ 2,303,375
<hr/>		
Beginning Fund Balance	\$ 1,076,252	\$ 2,430,687
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 1,076,252	\$ 2,430,687
<b>Ending Fund Balance</b>	<u>\$ 1,106,951</u>	<u>\$ 4,734,062</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Legally Restricted Fund Balance	\$ 1,106,951	\$ 4,734,062
Stabilization Arrangements	\$ -	\$ -
Other Assignments	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 1,106,951</u>	<u>\$ 4,734,062</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**SELPA AU TRUST FUND**  
(Included in Restricted General Fund)  
2012-2013

	Adopted Budget 2012-2013	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ 103,922
State Revenues	\$ -	\$ 701,400
Other Local Revenues	\$ 1,175,229	\$ 3,514,539
<b>Total Revenues</b>	<u>\$ 1,175,229</u>	<u>\$ 4,319,861</u>
<b>Expenditures</b>		
Certificated Salaries	\$ 135,612	\$ 121,824
Classified Salaries	\$ 165,076	\$ 171,238
Employee Benefits	\$ 79,064	\$ 98,288
Books and Supplies	\$ 15,000	\$ 34,300
Services and Other Operating	\$ 480,785	\$ 324,612
Capital Outlay	\$ -	\$ 38,025
Other Outgo	\$ -	\$ 950,449
Direct Support	\$ 51,919	\$ -
<b>Total Expenditures</b>	<u>\$ 927,456</u>	<u>\$ 1,738,736</u>
 Excess (deficiency) of revenues over expenditures	 \$ 247,773	 \$ 2,581,125
 <b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 247,773	 \$ 2,581,125
 <b>Beginning Fund Balance</b>	 \$ -	 \$ -
<b>Audit Adjustment</b>	 \$ -	 \$ -
<b>Adjusted Beginning Fund Balance</b>	 \$ -	 \$ -
<b>Ending Fund Balance</b>	<u>\$ 247,773</u>	<u>\$ 2,581,125</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ 2,581,125
Stabilization Arrangements	\$ -	\$ -
Other Assignments	\$ -	\$ -
Design for Econ Uncertainties	\$ -	\$ -
Undesignated	\$ 247,773	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 247,773</u>	<u>\$ 2,581,125</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**SUMMARY GENERAL FUND**  
2012-2013

	Adopted Budget 2012-2013	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ 67,777,906	\$ 68,394,503
Federal Revenues	\$ 7,406,539	\$ 7,574,594
State Revenues	\$ 13,947,696	\$ 22,681,594
Other Local Revenues	\$ 13,737,238	\$ 10,391,302
<b>Total Revenues</b>	<u>\$ 102,869,379</u>	<u>\$ 109,041,993</u>
<b>Expenditures</b>		
Certificated Salaries	\$ 52,653,800	\$ 53,301,153
Classified Salaries	\$ 16,922,871	\$ 17,020,700
Employee Benefits	\$ 20,179,314	\$ 20,399,510
Books and Supplies	\$ 5,200,396	\$ 4,718,660
Services and Other Operating	\$ 11,951,211	\$ 12,572,563
Capital Outlay	\$ 292,840	\$ 391,376
Other Outgo	\$ 4,921,209	\$ 6,203,770
Direct Support	\$ (545,139)	\$ (538,785)
<b>Total Expenditures</b>	<u>\$ 111,576,502</u>	<u>\$ 114,068,947</u>
 Excess (deficiency) of revenues over expenditures	 \$ (8,707,123)	 \$ (5,026,954)
 <b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ 3,363,124	\$ 3,226,248
Interfund Transfers Out	\$ (664,210)	\$ (829,440)
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 2,698,914</u>	<u>\$ 2,396,808</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (6,008,209)	 \$ (2,630,146)
 <b>Beginning Fund Balance</b>	 \$ 19,214,866	 \$ 22,972,062
<b>Audit Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted Beginning Fund Balance</b>	<u><b>\$ 19,214,866</b></u>	<u><b>\$ 22,972,062</b></u>
<b>Ending Fund Balance</b>	<u><b>\$ 13,206,657</b></u>	<u><b>\$ 20,341,916</b></u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ 35,000	\$ 35,000
Reserve for Stores	\$ 56,737	\$ 56,737
Legally Restricted Fund Balance	\$ 1,106,952	\$ 4,734,062
Stabilization Arrangements	\$ -	\$ -
Other Assignments	\$ -	\$ 781,318
Desig for Econ Uncertainties	\$ 3,367,230	\$ 3,446,958
Undesignated	\$ 8,640,738	\$ 11,287,841
<b>Total Ending Fund Balance</b>	<u><b>\$ 13,206,657</b></u>	<u><b>\$ 20,341,916</b></u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**SPECIAL EDUCATION PASS-THROUGH FUND**  
**2012-2013**

	Adopted Budget 2012-2013	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ 9,132,762	\$ -
Federal Revenues	\$ 19,271,342	\$ 16,743,308
State Revenues	\$ 49,518,943	\$ 47,372,487
Other Local Revenues	\$ -	\$ -
<b>Total Revenues</b>	<u>\$ 77,923,047</u>	<u>\$ 64,115,795</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ 77,923,047	\$ 64,115,795
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 77,923,047</u>	<u>\$ 64,115,795</u>
 Excess (deficiency) of revenues over expenditures	 \$ -	 \$ -
 <b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ -	 \$ -
<hr/>		
<b>Beginning Fund Balance</b>	\$ -	\$ -
<b>Audit Adjustment</b>	\$ -	\$ -
<b>Adjusted Beginning Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Ending Fund Balance</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Stabilization Arrangements	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**

**ADULT EDUCATION FUND**

2012-2013

	Adopted Budget 2012-2013	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ 5,179,444	\$ 5,230,530
Other Local Revenues	\$ 1,883,974	\$ 1,758,974
<b>Total Revenues</b>	<u>\$ 7,063,418</u>	<u>\$ 6,989,504</u>
<b>Expenditures</b>		
Certificated Salaries	\$ 1,804,387	\$ 1,698,880
Classified Salaries	\$ 1,312,314	\$ 1,305,814
Employee Benefits	\$ 1,029,724	\$ 1,007,552
Books and Supplies	\$ 538,670	\$ 593,386
Services and Other Operating	\$ 489,112	\$ 490,404
Capital Outlay	\$ 740,942	\$ 699,841
Other Outgo	\$ -	\$ -
Direct Support	\$ 249,541	\$ 249,541
<b>Total Expenditures</b>	<u>\$ 6,164,690</u>	<u>\$ 6,045,418</u>
 Excess (deficiency) of revenues over expenditures	 \$ 898,728	 \$ 944,086
 <b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ 51,086	\$ 51,086
Interfund Transfers Out	\$ (2,000,000)	\$ (2,000,000)
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (1,948,914)</u>	<u>\$ (1,948,914)</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (1,050,186)	 \$ (1,004,828)
 <b>Beginning Fund Balance</b>	 \$ 1,850,374	 \$ 1,814,318
<b>Audit Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted Beginning Fund Balance</b>	<u><b>\$ 1,850,374</b></u>	<u><b>\$ 1,814,318</b></u>
<b>Ending Fund Balance</b>	<u><b>\$ 800,188</b></u>	<u><b>\$ 809,490</b></u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ 8,586
Stabilization Arrangements	\$ -	\$ -
Other Assignments	\$ 800,188	\$ 800,905
Design for Econ Uncertainties	\$ -	\$ -
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u><b>\$ 800,188</b></u>	<u><b>\$ 809,490</b></u>



**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**CHILD DEVELOPMENT FUND**  
2012-2013

	Adopted Budget 2012-2013	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ 522,311	\$ 615,193
State Revenues	\$ 1,304,693	\$ 994,058
Other Local Revenues	\$ 47,500	\$ 35,500
<b>Total Revenues</b>	<u>\$ 1,874,504</u>	<u>\$ 1,644,751</u>
<b>Expenditures</b>		
Certificated Salaries	\$ 688,706	\$ 655,082
Classified Salaries	\$ 517,249	\$ 424,300
Employee Benefits	\$ 285,966	\$ 327,532
Books and Supplies	\$ 195,229	\$ 188,565
Services and Other Operating	\$ 69,530	\$ 119,315
Capital Outlay	\$ -	\$ 3,170
Other Outgo	\$ -	\$ -
Direct Support	\$ 94,371	\$ 88,017
<b>Total Expenditures</b>	<u>\$ 1,851,051</u>	<u>\$ 1,805,981</u>
Excess (deficiency) of revenues over expenditures	\$ 23,453	\$ (161,230)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ 165,230
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ 165,230</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 23,453	\$ 4,000
<hr/>		
Beginning Fund Balance	\$ 93,356	\$ 88,922
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 93,356	\$ 88,922
<b>Ending Fund Balance</b>	<u>\$ 116,809</u>	<u>\$ 92,922</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Legally Restricted Fund Balance	\$ 106,509	\$ 50,539
Stabilization Arrangements	\$ -	\$ -
Other Assignments	\$ 10,300	\$ 42,383
Desig for Econ Uncertainties	\$ -	\$ -
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 116,809</u>	<u>\$ 92,922</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**CAFETERIA SPECIAL REVENUE FUND**  
2012-2013

	Adopted Budget 2012-2013	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ 4,098,331	\$ 4,206,186
State Revenues	\$ 374,292	\$ 375,690
Other Local Revenues	\$ 864,094	\$ 951,277
<b>Total Revenues</b>	<u>\$ 5,336,717</u>	<u>\$ 5,533,153</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 1,535,119	\$ 1,597,505
Employee Benefits	\$ 365,042	\$ 355,300
Books and Supplies	\$ 2,488,937	\$ 2,870,096
Services and Other Operating	\$ 168,714	\$ 223,423
Capital Outlay	\$ 152,539	\$ 155,725
Other Outgo	\$ -	\$ -
Direct Support	\$ 201,227	\$ 201,227
<b>Total Expenditures</b>	<u>\$ 4,911,578</u>	<u>\$ 5,403,276</u>
 Excess (deficiency) of revenues over expenditures	 \$ 425,139	 \$ 129,877
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 425,139	 \$ 129,877
 <b>Beginning Fund Balance</b>	 \$ 3,821,849	 \$ 3,856,725
<b>Audit Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted Beginning Fund Balance</b>	<u><b>\$ 3,821,849</b></u>	<u><b>\$ 3,856,725</b></u>
<b>Ending Fund Balance</b>	<u><b>\$ 4,246,988</b></u>	<u><b>\$ 3,986,602</b></u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Legally Restricted Fund Balance	\$ 4,246,988	\$ 3,986,602
Stabilization Arrangements	\$ -	\$ -
Other Assignments	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u><b>\$ 4,246,988</b></u>	<u><b>\$ 3,986,602</b></u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**DEFERRED MAINTENANCE FUND**  
2012-2013

	Adopted Budget 2012-2013	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ 613,124	\$ 613,124
Other Local Revenues	\$ 13,000	\$ 13,000
<b>Total Revenues</b>	<u>\$ 626,124</u>	<u>\$ 626,124</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ 50,000	\$ 136,356
Services and Other Operating	\$ 74,947	\$ 74,374
Capital Outlay	\$ 80,000	\$ 1,393,940
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 204,947</u>	<u>\$ 1,604,670</u>
 Excess (deficiency) of revenues over expenditures	 \$ 421,177	 \$ (978,546)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ 613,124	\$ 613,124
Interfund Transfers Out	\$ (750,000)	\$ (613,124)
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (136,876)</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 284,301	 \$ (978,546)
<hr/>		
Beginning Fund Balance	\$ 2,197,712	\$ 1,894,721
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 2,197,712</u>	<u>\$ 1,894,721</u>
Ending Fund Balance	<u>\$ 2,482,013</u>	<u>\$ 916,175</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -
Stabilization Arrangements	\$ -	\$ -
Other Assignments	\$ 2,482,013	\$ 916,175
Design for Econ Uncertainties	\$ -	\$ -
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 2,482,013</u>	<u>\$ 916,175</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**BUILDING FUND**  
**2012-2013**

	Adopted Budget 2012-2013	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 20,000	\$ 20,000
<b>Total Revenues</b>	<u>\$ 20,000</u>	<u>\$ 20,000</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 73,805	\$ 73,805
Employee Benefits	\$ 22,362	\$ 27,276
Books and Supplies	\$ 10,000	\$ 12,650
Services and Other Operating	\$ -	\$ 14,900
Capital Outlay	\$ -	\$ 958,083
Other Outgo	\$ 337,291	\$ 337,291
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 443,458</u>	<u>\$ 1,424,005</u>
 Excess (deficiency) of revenues over expenditures	 \$ (423,458)	 \$ (1,404,005)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ (613,124)	\$ (613,124)
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (613,124)</u>	<u>\$ (613,124)</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (1,036,582)	 \$ (2,017,129)
 <b>Beginning Fund Balance</b>	 \$ 2,088,220	 \$ 2,021,973
<b>Audit Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted Beginning Fund Balance</b>	<u><b>\$ 2,088,220</b></u>	<u><b>\$ 2,021,973</b></u>
<b>Ending Fund Balance</b>	<u><b>\$ 1,051,638</b></u>	<u><b>\$ 4,844</b></u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -
Stabilization Arrangements	\$ -	\$ -
Other Assignments	\$ 1,051,638	\$ 4,844
Desig for Econ Uncertainties	\$ -	\$ -
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u><b>\$ 1,051,638</b></u>	<u><b>\$ 4,844</b></u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**CAPITAL FACILITIES FUND**  
2012-2013

	Adopted Budget 2012-2013	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 70,000	\$ 120,000
<b>Total Revenues</b>	<u>\$ 70,000</u>	<u>\$ 120,000</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 17,284	\$ 17,284
Employee Benefits	\$ 8,450	\$ 8,450
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ 524,465
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 25,734</u>	<u>\$ 550,199</u>
 Excess (deficiency) of revenues over expenditures	 \$ 44,266	 \$ (430,199)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 44,266	 \$ (430,199)
<hr/>		
Beginning Fund Balance	\$ 2,053,545	\$ 2,058,843
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 2,053,545	\$ 2,058,843
<b>Ending Fund Balance</b>	<u>\$ 2,097,811</u>	<u>\$ 1,628,644</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -
Stabilization Arrangements	\$ -	\$ -
Other Assignments	\$ 2,097,811	\$ 1,628,644
Desig for Econ Uncertainties	\$ -	\$ -
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 2,097,811</u>	<u>\$ 1,628,644</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**COUNTY SCHOOL FACILITIES FUND**  
2012-2013

	Adopted Budget 2012-2013	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ (690,962)
Other Local Revenues	\$ 42,000	\$ 42,000
<b>Total Revenues</b>	<u>\$ 42,000</u>	<u>\$ (648,962)</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures	 \$ 42,000	 \$ (648,962)
 <b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 42,000	 \$ (648,962)
<hr/>		
Beginning Fund Balance	\$ 4,442,519	\$ 3,560,934
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 4,442,519</u>	<u>\$ 3,560,934</u>
Ending Fund Balance	<u>\$ 4,484,519</u>	<u>\$ 2,911,972</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Legally Restricted Fund Balance	\$ 4,400,207	\$ 2,911,972
Stabilization Arrangements	\$ -	\$ -
Other Assignments	\$ 84,312	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 4,484,519</u>	<u>\$ 2,911,972</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**SPECIAL RESERVE - CAPITAL OUTLAY FUND**  
2012-2013

	Adopted Budget 2012-2013	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 50	\$ 50
<b>Total Revenues</b>	<u>\$ 50</u>	<u>\$ 50</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures	 \$ 50	 \$ 50
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 50	 \$ 50
<b>Beginning Fund Balance</b>	\$ 12,588	\$ 12,543
<b>Audit Adjustment</b>	\$ -	\$ -
<b>Adjusted Beginning Fund Balance</b>	<u>\$ 12,588</u>	<u>\$ 12,543</u>
<b>Ending Fund Balance</b>	<u>\$ 12,638</u>	<u>\$ 12,593</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -
Stabilization Arrangements	\$ -	\$ -
Other Assignments	\$ 12,638	\$ 12,593
Design for Econ Uncertainties	\$ -	\$ -
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 12,638</u>	<u>\$ 12,593</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**OTHER ENTERPRISE FUND**  
2012-2013

	Adopted Budget 2012-2013	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 426,320	\$ 392,103
<b>Total Revenues</b>	<u>\$ 426,320</u>	<u>\$ 392,103</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 352,435	\$ 292,334
Employee Benefits	\$ 74,593	\$ 56,733
Books and Supplies	\$ 1,351	\$ 7,573
Services and Other Operating	\$ 2,113	\$ 8,500
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 430,492</u>	<u>\$ 365,140</u>
Excess (deficiency) of revenues over expenditures	\$ (4,172)	\$ 26,963
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ 4,558	\$ 12,615
Interfund Transfers Out	\$ (4,558)	\$ (12,615)
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (4,172)	\$ 26,963
<b>Beginning Fund Balance</b>	\$ 4,171	\$ 35,417
<b>Audit Adjustment</b>	\$ -	\$ -
<b>Adjusted Beginning Fund Balance</b>	\$ 4,171	\$ 35,417
<b>Ending Fund Balance</b>	<u>\$ (1)</u>	<u>\$ 62,380</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -
Stabilization Arrangements	\$ -	\$ -
Other Assignments	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Undesignated	\$ 1	\$ 62,380
<b>Total Ending Fund Balance</b>	<u>\$ 1</u>	<u>\$ 62,380</u>



**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**

**SELF-INSURANCE FUND**

2012-2013

	Adopted Budget 2012-2013	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 13,550,585	\$ 13,560,047
<b>Total Revenues</b>	<u>\$ 13,550,585</u>	<u>\$ 13,560,047</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ 2,500	\$ 2,500
Services and Other Operating	\$ 14,127,810	\$ 14,102,272
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 14,130,310</u>	<u>\$ 14,104,772</u>
 Excess (deficiency) of revenues over expenditures	 \$ (579,725)	 \$ (544,725)
 <b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (579,725)	 \$ (544,725)
<hr/>		
<b>Beginning Fund Balance</b>	\$ 2,246,065	\$ 2,586,841
<b>Audit Adjustment</b>	\$ -	\$ -
<b>Adjusted Beginning Fund Balance</b>	<u>\$ 2,246,065</u>	<u>\$ 2,586,841</u>
<b>Ending Fund Balance</b>	<u>\$ 1,666,340</u>	<u>\$ 2,042,116</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -
Stabilization Arrangements	\$ -	\$ -
Other Assignments	\$ -	\$ -
Design for Econ Uncertainties	\$ -	\$ -
Undesignated	\$ 1,666,340	\$ 2,042,116
<b>Total Ending Fund Balance</b>	<u>\$ 1,666,340</u>	<u>\$ 2,042,116</u>

## **Section VIII**

### **State Forms**

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

Signed: \_\_\_\_\_  
District Superintendent or Designee

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: December 17, 2012

Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X  POSITIVE CERTIFICATION

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

\_\_\_\_\_ QUALIFIED CERTIFICATION

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

\_\_\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Mary Perea

Telephone: (626) 974-7000 Ext. 2016

Title: Director, Fiscal Services

E-mail: mperea@cvusd.k12.ca.us

### Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2011-12) annual payment? • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?		X
				X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since budget adoption in OPEB liabilities?		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since budget adoption in self-insurance liabilities?		X
			X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)	X X X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)	n/a n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

G = General Ledger Data; S = Supplemental Data

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

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

19 64436 0000000  
Form 011

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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	65,519,663.00	66,086,315.00	9,252,136.35	66,086,327.00	12.00	0.0%
2) Federal Revenue		8100-8299	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,575,925.00	11,181,286.00	3,138,222.14	11,172,432.00	(18,854.00)	-0.2%
4) Other Local Revenue		8600-8799	709,945.00	906,945.00	271,256.91	1,141,930.00	234,985.00	25.9%
5) TOTAL, REVENUES			77,105,533.00	78,484,546.00	12,661,615.40	78,700,689.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	42,283,023.00	42,391,564.00	7,725,273.20	42,570,005.20	(178,441.20)	-0.4%
2) Classified Salaries		2000-2999	9,877,291.00	10,163,264.00	2,998,104.15	10,238,381.00	(75,117.00)	-0.7%
3) Employee Benefits		3000-3999	15,301,340.00	15,353,779.00	2,897,346.04	15,422,853.00	(69,074.00)	-0.4%
4) Books and Supplies		4000-4999	2,616,095.00	2,257,008.00	581,588.24	2,177,620.00	79,388.00	3.5%
5) Services and Other Operating Expenditures		5000-5999	7,411,112.00	6,923,080.00	2,710,138.59	7,419,998.00	(496,918.00)	-7.2%
6) Capital Outlay		6000-6999	279,167.00	338,309.00	77,454.73	338,309.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	885,771.00	885,771.00	0.00	885,771.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,827,634.00)	(1,827,634.00)	(700.44)	(1,947,971.40)	120,337.40	-6.6%
9) TOTAL, EXPENDITURES			76,826,165.00	78,485,141.00	16,789,204.51	77,104,965.80		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			279,368.00	1,999,405.00	(4,127,589.11)	1,595,723.20		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,363,124.00	3,383,124.00	0.00	3,226,248.00	(136,876.00)	-4.1%
b) Transfers Out		7600-7629	51,086.00	267,402.00	0.00	216,316.00	51,086.00	19.1%
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	(9,630,315.00)	(9,678,543.00)	0.00	(9,539,176.00)	139,367.00	-1.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,318,277.00)	(6,582,821.00)	0.00	(6,529,244.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,038,909.00)	(4,583,416.00)	(4,127,589.11)	(4,933,520.80)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,541,374.95	20,541,374.95		20,541,374.95	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,541,374.95	20,541,374.95		20,541,374.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,541,374.95	20,541,374.95		20,541,374.95		
2) Ending Balance, June 30 (E + F1e)			14,502,465.95	15,957,958.95		15,607,854.15		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	35,000.00	35,000.00		35,000.00		
Stores		9712	56,737.00	56,737.00		56,737.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	531,134.00		781,318.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,367,230.00	3,426,355.00		3,446,958.00		
Unassigned/Unappropriated Amount		9790	11,043,498.95	11,908,732.95		11,287,841.15		



2012-13 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance19 64436 0000000  
Form 011

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)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	57,825,831.00	58,209,522.00	8,659,243.91	58,078,563.00	(130,959.00)	-0.2%
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	232,906.00	0.00	232,906.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	82,927.00	82,927.00	0.00	82,927.00	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	8,834,579.00	8,834,579.00	0.00	9,112,917.00	278,338.00	3.2%
Unsecured Roll Taxes		8042	205,710.00	205,710.00	155,216.12	205,710.00	0.00	0.0%
Prior Years' Taxes		8043	589,905.00	589,905.00	365,495.60	575,814.00	(14,091.00)	-2.4%
Supplemental Taxes		8044	145,332.00	145,332.00	35,078.97	158,103.00	12,771.00	8.8%
Education Revenue Augmentation Fund (ERAF)		8045	(109,529.00)	(109,529.00)	59,927.37	(656,477.00)	(546,948.00)	499.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	40,791.00	40,791.00	8,119.51	449,177.00	408,386.00	1001.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(30,945.13)	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>67,615,546.00</b>	<b>68,232,143.00</b>	<b>9,252,136.35</b>	<b>68,239,640.00</b>	<b>7,497.00</b>	<b>0.0%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(2,258,243.00)	(2,308,188.00)	0.00	(2,308,176.00)	12.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	8500	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	162,360.00	162,360.00	0.00	154,863.00	(7,497.00)	-4.6%
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>65,519,663.00</b>	<b>66,086,315.00</b>	<b>9,252,136.35</b>	<b>66,086,327.00</b>	<b>12.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
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	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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	2,763,180.00	2,681,784.00	685,471.00	2,681,784.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	279,409.00	29,534.00	359,409.00	80,000.00	28.6%
Lottery - Unrestricted and Instructional Materials		8560	1,855,401.00	2,107,546.00	126,758.00	2,107,546.00	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						

2012-13 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance19 64436 0000000  
Form 011

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	5,957,344.00	6,122,547.00	2,296,459.14	6,023,693.00	(98,854.00)	-1.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>10,575,925.00</b>	<b>11,191,286.00</b>	<b>3,138,222.14</b>	<b>11,172,432.00</b>	<b>(18,854.00)</b>	<b>-0.2%</b>
<b>OTHER LOCAL REVENUE</b>								
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	8,200.62	8,201.00		
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	51,000.00	51,000.00	6,714.50	51,000.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	42.48	185,620.00	85,620.00	85.6%
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	23,945.00	257,945.00	0.00	261,109.00	3,164.00	1.2%
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	535,000.00	498,000.00	258,299.31	638,000.00	140,000.00	28.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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

19 64436 0000000  
Form 011

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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			709,945.00	906,945.00	271,256.91	1,141,930.00	234,985.00	25.9%
<b>TOTAL, REVENUES</b>			77,105,533.00	78,484,546.00	12,661,615.40	78,700,689.00	216,143.00	0.3%

2012-13 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance19 64436 0000000  
Form 011

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	36,186,329.00	36,241,016.00	6,390,187.43	36,405,758.20	(164,742.20)	-0.5%
Certificated Pupil Support Salaries		1200	1,557,410.00	1,606,129.00	277,451.21	1,606,129.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,057,785.00	4,058,315.00	957,707.53	4,058,315.00	0.00	0.0%
Other Certificated Salaries		1900	481,499.00	486,104.00	99,927.03	499,803.00	(13,699.00)	-2.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>42,283,023.00</b>	<b>42,391,564.00</b>	<b>7,725,273.20</b>	<b>42,570,005.20</b>	<b>(178,441.20)</b>	<b>-0.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	27,829.00	98,187.00	13,012.37	100,017.00	(3,830.00)	-4.0%
Classified Support Salaries		2200	3,856,566.00	3,856,566.00	1,181,770.19	3,857,410.00	(844.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	956,315.00	956,315.00	297,292.20	956,315.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,814,752.00	4,873,915.00	1,379,783.38	4,894,529.00	(20,614.00)	-0.4%
Other Classified Salaries		2900	221,829.00	380,281.00	126,246.01	430,110.00	(49,829.00)	-13.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>9,877,291.00</b>	<b>10,163,264.00</b>	<b>2,998,104.15</b>	<b>10,238,381.00</b>	<b>(75,117.00)</b>	<b>-0.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,605,245.00	3,614,207.00	713,123.88	3,616,000.00	(1,793.00)	0.0%
PERS		3201-3202	1,077,823.00	1,081,391.00	304,465.79	1,086,775.00	(5,384.00)	-0.5%
OASDI/Medicare/Alternative		3301-3302	1,362,166.00	1,385,463.00	330,740.86	1,386,536.00	(1,073.00)	-0.1%
Health and Welfare Benefits		3401-3402	7,851,961.00	7,858,946.00	1,024,847.73	7,926,829.00	(67,883.00)	-0.9%
Unemployment Insurance		3501-3502	574,010.00	578,265.00	116,958.32	578,785.00	(520.00)	-0.1%
Workers' Compensation		3601-3602	323,837.00	326,282.00	66,131.52	326,551.00	(269.00)	-0.1%
OPEB, Allocated		3701-3702	400,107.00	401,305.00	89,275.14	401,837.00	(532.00)	-0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	43,115.00	43,844.00	42,836.36	35,631.00	8,213.00	18.7%
Other Employee Benefits		3901-3802	63,076.00	64,076.00	8,966.44	63,909.00	167.00	0.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>15,301,340.00</b>	<b>15,353,779.00</b>	<b>2,697,346.04</b>	<b>15,422,853.00</b>	<b>(69,074.00)</b>	<b>-0.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	808,244.00	558,428.00	118,450.12	307,148.00	251,280.00	45.0%
Books and Other Reference Materials		4200	0.00	0.00	266.83	1,321.00	(1,321.00)	New
Materials and Supplies		4300	1,641,452.00	1,519,905.00	425,888.32	1,447,712.00	72,193.00	4.7%
Noncapitalized Equipment		4400	166,399.00	178,675.00	36,882.97	421,439.00	(242,764.00)	-135.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,616,095.00</b>	<b>2,257,008.00</b>	<b>581,588.24</b>	<b>2,177,620.00</b>	<b>79,388.00</b>	<b>3.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	169,614.00	184,374.00	29,592.90	193,613.00	761.00	0.4%
Dues and Memberships		5300	34,566.00	38,258.00	37,416.34	48,769.00	(10,511.00)	-27.5%
Insurance		5400-5450	447,525.00	447,525.00	0.00	454,967.00	(7,442.00)	-1.7%
Operations and Housekeeping Services		5500	2,718,927.00	2,584,155.00	840,217.31	2,597,320.00	(13,165.00)	-0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	496,444.00	494,496.00	104,684.01	482,571.00	11,925.00	2.4%
Transfers of Direct Costs		5710	441,870.00	(13,597.00)	67,742.67	420,509.00	(434,106.00)	3192.7%
Transfers of Direct Costs - Interfund		5750	(9,062.00)	(9,062.00)	(2,753.07)	(9,113.00)	51.00	-0.6%
Professional/Consulting Services and Operating Expenditures		5800	2,566,584.00	2,642,161.00	1,519,357.51	2,700,141.00	(57,980.00)	-2.2%
Communications		5900	544,644.00	544,770.00	113,870.92	531,221.00	13,549.00	2.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>7,411,112.00</b>	<b>6,923,080.00</b>	<b>2,710,138.59</b>	<b>7,419,998.00</b>	<b>(496,918.00)</b>	<b>-7.2%</b>

2012-13 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance19 64436 0000000  
Form 011

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)
<b>CAPITAL OUTLAY</b>								
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	279,167.00	338,309.00	77,454.73	338,309.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>279,167.00</b>	<b>338,309.00</b>	<b>77,454.73</b>	<b>338,309.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	885,771.00	885,771.00	0.00	885,771.00	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>885,771.00</b>	<b>885,771.00</b>	<b>0.00</b>	<b>885,771.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,282,495.00)	(1,282,495.00)	(700.44)	(1,409,186.40)	126,691.40	-9.9%
Transfers of Indirect Costs - Interfund		7350	(545,139.00)	(545,139.00)	0.00	(538,785.00)	(6,354.00)	1.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,827,634.00)</b>	<b>(1,827,634.00)</b>	<b>(700.44)</b>	<b>(1,947,971.40)</b>	<b>120,337.40</b>	<b>-6.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>76,826,165.00</b>	<b>76,485,141.00</b>	<b>16,789,204.51</b>	<b>77,104,965.80</b>	<b>(619,824.80)</b>	<b>-0.8%</b>

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

19 64436 0000000  
Form 011

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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	3,363,124.00	3,363,124.00	0.00	3,226,248.00	(136,876.00)	-4.1%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>3,363,124.00</b>	<b>3,363,124.00</b>	<b>0.00</b>	<b>3,226,248.00</b>	<b>(136,876.00)</b>	<b>-4.1%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	165,230.00	0.00	165,230.00	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	51,086.00	102,172.00	0.00	51,086.00	51,086.00	50.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>51,086.00</b>	<b>267,402.00</b>	<b>0.00</b>	<b>216,316.00</b>	<b>51,086.00</b>	<b>19.1%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(9,630,315.00)	(9,678,543.00)	0.00	(9,539,176.00)	139,367.00	-1.4%
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(9,630,315.00)</b>	<b>(9,678,543.00)</b>	<b>0.00</b>	<b>(9,539,176.00)</b>	<b>139,367.00</b>	<b>-1.4%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			<b>(6,318,277.00)</b>	<b>(6,582,821.00)</b>	<b>0.00</b>	<b>(6,529,244.00)</b>	<b>53,577.00</b>	<b>-0.8%</b>

2012-13 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance19 64436 0000000  
Form 011

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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	2,258,243.00	2,308,188.00	0.00	2,308,176.00	(12.00)	0.0%
2) Federal Revenue		8100-8299	7,106,539.00	7,138,089.00	1,155,084.56	7,274,594.00	136,505.00	1.9%
3) Other State Revenue		8300-8599	3,371,771.00	4,313,294.00	2,489,322.44	11,509,162.19	7,195,868.19	166.8%
4) Other Local Revenue		8600-8799	13,027,293.00	15,734,820.00	2,447,905.89	9,249,372.00	(6,485,448.00)	-41.2%
5) TOTAL, REVENUES			25,763,846.00	29,494,391.00	6,092,312.69	30,341,304.19		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	10,370,777.00	10,601,386.00	2,076,334.35	10,731,148.00	(129,762.00)	-1.2%
2) Classified Salaries		2000-2999	7,045,580.00	6,983,972.00	1,662,608.11	6,782,319.00	201,653.00	2.9%
3) Employee Benefits		3000-3999	4,877,974.00	4,970,071.00	855,010.67	4,976,657.00	(6,586.00)	-0.1%
4) Books and Supplies		4000-4999	2,584,301.00	3,235,390.00	520,033.27	2,541,040.20	694,349.80	21.5%
5) Services and Other Operating Expenditures		5000-5999	4,540,099.00	4,759,594.00	764,263.52	5,152,565.00	(392,971.00)	-8.3%
6) Capital Outlay		6000-6999	13,673.00	51,614.00	29,300.86	53,067.00	(1,453.00)	-2.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	4,035,438.00	4,985,887.00	361,192.11	5,317,999.00	(332,112.00)	-6.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,282,495.00	1,258,165.00	700.44	1,409,186.40	(151,021.40)	-12.0%
9) TOTAL, EXPENDITURES			34,750,337.00	36,846,079.00	6,269,443.33	36,963,981.60		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(8,986,491.00)	(7,351,688.00)	(177,130.64)	(6,622,677.41)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	613,124.00	613,124.00	0.00	613,124.00	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	9,630,315.00	9,878,543.00	0.00	9,539,178.00	(139,367.00)	-1.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,017,191.00	9,065,419.00	0.00	8,926,052.00		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			30,700.00	1,713,731.00	(177,130.64)	2,303,374.59		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,430,686.96	2,430,686.96		2,430,686.96	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,430,686.96	2,430,686.96		2,430,686.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,430,686.96	2,430,686.96		2,430,686.96		
2) Ending Balance, June 30 (E + F1e)			2,461,386.96	4,144,417.96		4,734,081.55		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,461,386.96	4,867,532.75		4,734,061.55		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(723,114.79)		0.00		

2012-13 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance19 64436 0000000  
Form 011

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)
<b>REVENUE LIMIT SOURCES</b>								
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		
<b>Subtotal, Revenue Limit Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>Revenue Limit Transfers</b>								
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	7,211.00	7,118.00	0.00	7,106.00	(12.00)	-0.2%
Special Education ADA Transfer	6500	8091	2,251,032.00	2,301,070.00	0.00	2,301,070.00	0.00	0.0%
All Other Revenue Limit								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>2,258,243.00</b>	<b>2,308,188.00</b>	<b>0.00</b>	<b>2,308,176.00</b>	<b>(12.00)</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,528,034.00	2,578,034.00	0.00	2,612,000.00	33,966.00	1.3%
Special Education Discretionary Grants		8182	684,590.00	684,590.00	0.00	684,590.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	9,100.00	0.00	19,956.00	10,856.00	119.3%
Pass-Through Revenues from Federal Sources		8287	0.00	10,856.00	10,855.63	0.00	(10,856.00)	-100.0%

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	8,553.00	8,553.00	68,713.00	14,013.00	5,460.00	63.8%
NCLB Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	2,198,405.00	2,198,405.00	729,248.00	2,229,599.00	31,194.00	1.4%
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	520,627.00	520,627.00	54,677.39	595,614.00	74,987.00	14.4%
NCLB Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB Title III, Limited English Proficient (LEP) Student Program	4203	8290	231,656.00	231,656.00	46,181.00	222,554.00	(9,102.00)	-3.9%
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	81,268.00	81,268.00	19,825.32	81,268.00	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	853,406.00	815,000.00	225,584.22	815,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>7,108,539.00</b>	<b>7,138,089.00</b>	<b>1,155,084.56</b>	<b>7,274,594.00</b>	<b>136,505.00</b>	<b>1.9%</b>
<b>OTHER STATE REVENUE</b>								
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	1.00	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	471,400.00	1,304,027.89	7,735,581.00	7,264,181.00	1541.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	264,192.00	258,899.00	72,492.00	258,899.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	1,204,954.00	1,204,954.00	240,958.00	1,204,787.19	(166.81)	0.0%
Spec. Ed. Transportation	7240	8311	279,204.00	273,620.00	76,614.00	273,620.00	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	80,000.00	0.00	0.00	(80,000.00)	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	373,439.00	578,453.00	99,536.44	578,453.00	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	337,500.00	337,500.00	241,875.00	337,500.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

2012-13 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance19 64436 0000000  
Form 011

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	912,482.00	1,108,468.00	453,818.11	1,120,322.00	11,854.00	1.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,371,771.00</b>	<b>4,313,294.00</b>	<b>2,489,322.44</b>	<b>11,509,162.19</b>	<b>7,185,868.19</b>	<b>166.6%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	807,069.00	807,069.00	2,999.70	1,258,796.00	451,727.00	56.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	953,738.00	953,738.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,525,255.00	1,863,472.00	75,596.65	2,386,201.00	522,729.00	28.1%
Tuition		8710	3,314,230.00	3,314,230.00	0.00	2,311,327.00	(1,002,903.00)	-30.3%
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	7,191,269.00	7,191,269.00	0.00	0.00	(7,191,269.00)	-100.0%
From County Offices	6500	8792	0.00	2,339,310.00	2,339,309.34	2,339,310.00	0.00	0.0%
From JPAs	6500	8793	189,470.00	189,470.00	0.00	0.00	(189,470.00)	-100.0%
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	30,000.00	30,000.00	0.00	(30,000.00)	-100.0%

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

19 64436 0000000  
Form 011

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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>13,027,293.00</b>	<b>15,734,820.00</b>	<b>2,447,905.69</b>	<b>9,249,372.00</b>	<b>(6,485,448.00)</b>	<b>-41.2%</b>
<b>TOTAL, REVENUES</b>			<b>25,763,846.00</b>	<b>29,494,391.00</b>	<b>6,092,312.69</b>	<b>30,341,304.19</b>	<b>846,913.19</b>	<b>2.9%</b>

2012-13 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance19 64436 0000000  
Form 011

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	7,496,366.00	7,686,299.00	1,472,589.28	7,746,627.00	(60,328.00)	-0.8%
Certificated Pupil Support Salaries		1200	1,064,176.00	1,069,419.00	188,449.06	1,069,419.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,006,524.00	1,003,541.00	221,114.12	1,050,816.00	(47,275.00)	-4.7%
Other Certificated Salaries		1900	803,711.00	842,127.00	194,181.89	864,286.00	(22,159.00)	-2.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>10,370,777.00</b>	<b>10,601,386.00</b>	<b>2,076,334.35</b>	<b>10,731,148.00</b>	<b>(129,762.00)</b>	<b>-1.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,787,001.00	3,685,035.00	762,135.81	3,438,113.00	246,922.00	6.7%
Classified Support Salaries		2200	1,716,806.00	1,720,717.00	461,093.35	1,785,871.00	(65,154.00)	-3.8%
Classified Supervisors' and Administrators' Salaries		2300	605,968.00	613,332.00	166,388.27	613,406.00	(74.00)	0.0%
Clerical, Technical and Office Salaries		2400	815,542.00	835,272.00	214,088.13	811,183.00	24,089.00	2.9%
Other Classified Salaries		2900	120,265.00	129,616.00	58,902.55	133,746.00	(4,130.00)	-3.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>7,045,580.00</b>	<b>6,983,972.00</b>	<b>1,662,608.11</b>	<b>6,782,319.00</b>	<b>201,853.00</b>	<b>2.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	821,209.00	844,992.00	167,148.09	853,132.00	(8,140.00)	-1.0%
PERS		3201-3202	536,460.00	532,567.00	127,479.24	518,984.00	13,603.00	2.6%
OASDI/Medicare/Alternative		3301-3302	706,176.00	704,793.00	152,667.01	675,802.00	28,991.00	4.1%
Health and Welfare Benefits		3401-3402	2,271,869.00	2,301,832.00	297,114.29	2,331,581.00	(29,749.00)	-1.3%
Unemployment Insurance		3501-3502	192,650.00	194,878.00	40,885.71	192,159.00	2,719.00	1.4%
Workers' Compensation		3601-3602	109,490.00	111,196.00	23,111.36	109,569.00	1,627.00	1.5%
OPEB, Allocated		3701-3702	146,961.00	167,415.00	25,179.33	182,201.00	(14,786.00)	-8.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	60,458.00	80,995.00	17,598.48	63,018.00	(2,023.00)	-3.3%
Other Employee Benefits		3901-3902	32,701.00	51,403.00	3,827.16	50,231.00	1,172.00	2.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,877,974.00</b>	<b>4,970,071.00</b>	<b>855,010.67</b>	<b>4,976,857.00</b>	<b>(6,586.00)</b>	<b>-0.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	378,439.00	463,964.00	14,860.76	91,109.00	372,855.00	80.4%
Books and Other Reference Materials		4200	100.00	100.00	0.00	100.00	0.00	0.0%
Materials and Supplies		4300	1,978,466.00	2,466,410.00	343,712.35	2,138,461.20	327,948.80	13.3%
Noncapitalized Equipment		4400	227,296.00	277,353.00	153,426.16	265,376.00	11,977.00	4.3%
Food		4700	0.00	27,563.00	8,034.00	45,994.00	(18,431.00)	-66.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,584,301.00</b>	<b>3,235,390.00</b>	<b>520,033.27</b>	<b>2,541,040.20</b>	<b>694,348.80</b>	<b>21.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	854,829.00	1,205,956.00	274,458.49	2,393,956.00	(1,188,000.00)	-98.5%
Travel and Conferences		5200	81,139.00	133,945.00	62,020.28	163,437.00	(29,482.00)	-22.0%
Dues and Memberships		5300	2,485.00	4,235.00	2,970.00	4,295.00	(60.00)	-1.4%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	212,538.00	177,556.00	35,761.13	164,215.00	13,341.00	7.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	64,204.00	54,833.00	13,369.84	62,337.00	(7,504.00)	-13.7%
Transfers of Direct Costs		5710	(441,870.00)	(429,303.00)	(67,742.67)	(420,509.00)	(8,794.00)	2.0%
Transfers of Direct Costs - Interfund		5750	(1,870.00)	(1,870.00)	(1,238.14)	(970.00)	(900.00)	48.1%
Professional/Consulting Services and Operating Expenditures		5800	3,748,724.00	3,587,372.00	439,028.12	2,763,515.00	823,857.00	23.0%
Communications		5900	19,920.00	26,870.00	5,636.47	22,289.00	4,581.00	17.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,540,099.00</b>	<b>4,759,594.00</b>	<b>764,263.52</b>	<b>5,152,565.00</b>	<b>(392,971.00)</b>	<b>-8.3%</b>

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)
<b>CAPITAL OUTLAY</b>								
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	35,000.00	24,636.00	35,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	13,673.00	16,614.00	4,664.86	18,067.00	(1,453.00)	-8.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>13,673.00</b>	<b>51,614.00</b>	<b>29,300.86</b>	<b>53,067.00</b>	<b>(1,453.00)</b>	<b>-2.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Tuition</b>								
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 to Districts or Charter Schools		7141	534,874.00	534,874.00	62,382.50	333,880.00	200,994.00	37.6%
Payments to County Offices		7142	3,500,564.00	3,500,564.00	75,817.16	4,033,670.00	(533,106.00)	-15.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Transfers of Pass-Through Revenues To Districts or Charter Schools</b>								
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%
<b>Special Education SELPA Transfers of Apportionments</b>								
To Districts or Charter Schools	6500	7221	0.00	704,009.00	193,827.48	0.00	704,009.00	100.0%
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%
<b>ROC/P Transfers of Apportionments</b>								
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	246,440.00	29,164.97	0.00	246,440.00	100.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	950,449.00	(950,449.00)	New
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,035,438.00</b>	<b>4,985,887.00</b>	<b>361,192.11</b>	<b>5,317,999.00</b>	<b>(332,112.00)</b>	<b>-6.7%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,282,495.00	1,258,165.00	700.44	1,409,186.40	(151,021.40)	-12.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,282,495.00</b>	<b>1,258,165.00</b>	<b>700.44</b>	<b>1,409,186.40</b>	<b>(151,021.40)</b>	<b>-12.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>34,750,337.00</b>	<b>36,846,079.00</b>	<b>6,269,443.33</b>	<b>36,963,981.60</b>	<b>(117,902.60)</b>	<b>-0.3%</b>

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

19 64436 0000000  
Form 011

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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	613,124.00	613,124.00	0.00	613,124.00	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			613,124.00	613,124.00	0.00	613,124.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	9,630,315.00	9,678,543.00	0.00	9,539,176.00	(139,367.00)	-1.4%
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			9,630,315.00	9,678,543.00	0.00	9,539,176.00	(139,367.00)	-1.4%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			9,017,191.00	9,065,419.00	0.00	8,926,052.00	139,367.00	-1.5%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	67,777,906.00	68,394,503.00	9,252,136.35	68,394,503.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,406,539.00	7,438,089.00	1,155,084.56	7,574,594.00	136,505.00	1.8%
3) Other State Revenue		8300-8599	13,947,696.00	15,504,580.00	5,627,544.58	22,681,594.19	7,177,014.19	46.3%
4) Other Local Revenue		8600-8799	13,737,238.00	16,641,765.00	2,719,162.60	10,391,302.00	(6,250,463.00)	-37.6%
5) TOTAL, REVENUES			102,869,379.00	107,978,937.00	18,753,928.09	109,041,993.19		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	52,653,800.00	52,992,950.00	9,801,607.55	53,301,153.20	(308,203.20)	-0.6%
2) Classified Salaries		2000-2999	16,922,871.00	17,147,236.00	4,660,712.26	17,020,700.00	126,536.00	0.7%
3) Employee Benefits		3000-3999	20,179,314.00	20,323,850.00	3,552,358.71	20,399,510.00	(75,660.00)	-0.4%
4) Books and Supplies		4000-4999	5,200,396.00	5,492,398.00	1,101,621.51	4,718,660.20	773,737.80	14.1%
5) Services and Other Operating Expenditures		5000-5999	11,951,211.00	11,682,674.00	3,474,402.11	12,572,563.00	(889,889.00)	-7.6%
6) Capital Outlay		6000-6999	292,840.00	389,923.00	106,755.59	391,376.00	(1,453.00)	-0.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	4,921,209.00	5,871,658.00	361,192.11	6,203,770.00	(332,112.00)	-5.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(545,139.00)	(569,469.00)	0.00	(538,785.00)	(30,684.00)	5.4%
9) TOTAL, EXPENDITURES			111,578,502.00	113,331,220.00	23,058,647.84	114,068,947.40		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b>								
			(8,707,123.00)	(5,352,283.00)	(4,304,719.75)	(5,026,954.21)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,363,124.00	3,363,124.00	0.00	3,226,248.00	(136,876.00)	-4.1%
b) Transfers Out		7600-7629	664,210.00	880,526.00	0.00	829,440.00	51,086.00	5.8%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,698,914.00	2,482,598.00	0.00	2,396,808.00		

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

19 64436 0000000  
Form 011

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,008,209.00)	(2,869,685.00)	(4,304,719.75)	(2,630,146.21)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,972,061.91	22,972,061.91		22,972,061.91	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)			22,972,061.91	22,972,061.91		22,972,061.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,972,061.91	22,972,061.91		22,972,061.91		
2) Ending Balance, June 30 (E + F1e)			16,963,852.91	20,102,376.91		20,341,915.70		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	35,000.00	35,000.00		35,000.00		
Stores		9712	56,737.00	56,737.00		56,737.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,461,386.96	4,867,532.75		4,734,061.55		
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	531,134.00		781,318.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,367,230.00	3,426,355.00		3,446,958.00		
Unassigned/Unappropriated Amount		9790	11,043,498.95	11,185,618.16		11,287,841.15		

2012-13 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance19 64436 0000000  
Form 011

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)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	57,825,831.00	58,209,522.00	8,659,243.91	58,078,563.00	(130,959.00)	-0.2%
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	232,906.00	0.00	232,906.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	82,927.00	82,927.00	0.00	82,927.00	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	8,834,579.00	8,834,579.00	0.00	9,112,917.00	278,338.00	3.2%
Unsecured Roll Taxes		8042	205,710.00	205,710.00	155,216.12	205,710.00	0.00	0.0%
Prior Years' Taxes		8043	589,905.00	589,905.00	365,495.60	575,814.00	(14,091.00)	-2.4%
Supplemental Taxes		8044	145,332.00	145,332.00	35,078.97	158,103.00	12,771.00	8.8%
Education Revenue Augmentation Fund (ERAF)		8045	(109,529.00)	(109,529.00)	59,927.37	(656,477.00)	(546,948.00)	499.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	40,791.00	40,791.00	8,119.51	449,177.00	408,386.00	1001.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(30,945.13)	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>67,615,546.00</b>	<b>68,232,143.00</b>	<b>9,252,136.35</b>	<b>68,239,640.00</b>	<b>7,497.00</b>	<b>0.0%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,258,243.00)	(2,308,188.00)	0.00	(2,308,176.00)	12.00	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	7,211.00	7,118.00	0.00	7,106.00	(12.00)	-0.2%
Special Education ADA Transfer	6500	8091	2,251,032.00	2,301,070.00	0.00	2,301,070.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	162,360.00	162,360.00	0.00	154,863.00	(7,497.00)	-4.6%
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>67,777,906.00</b>	<b>68,394,503.00</b>	<b>9,252,136.35</b>	<b>68,394,503.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,528,034.00	2,578,034.00	0.00	2,612,000.00	33,966.00	1.3%
Special Education Discretionary Grants		8182	684,590.00	684,590.00	0.00	684,590.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	9,100.00	0.00	19,956.00	10,856.00	119.3%
Pass-Through Revenues from Federal Sources		8287	0.00	10,856.00	10,855.63	0.00	(10,856.00)	-100.0%

2012-13 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance19 64436 0000000  
Form 011

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	8,553.00	8,553.00	68,713.00	14,013.00	5,460.00	63.8%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	2,198,405.00	2,198,405.00	729,248.00	2,229,599.00	31,194.00	1.4%
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	520,627.00	520,627.00	54,677.39	595,614.00	74,987.00	14.4%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	231,658.00	231,656.00	46,181.00	222,554.00	(9,102.00)	-3.9%
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	81,268.00	81,268.00	19,825.32	81,268.00	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	1,153,406.00	1,115,000.00	225,584.22	1,115,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>7,406,539.00</b>	<b>7,438,089.00</b>	<b>1,155,084.56</b>	<b>7,574,594.00</b>	<b>136,505.00</b>	<b>1.8%</b>
<b>OTHER STATE REVENUE</b>								
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	1.00	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	471,400.00	1,304,027.89	7,735,581.00	7,264,181.00	1541.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	264,192.00	258,899.00	72,492.00	258,899.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	1,204,954.00	1,204,954.00	240,958.00	1,204,787.19	(166.81)	0.0%
Spec. Ed. Transportation	7240	8311	279,204.00	273,620.00	76,614.00	273,620.00	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	2,763,180.00	2,681,784.00	685,471.00	2,681,784.00	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	359,409.00	29,534.00	359,409.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,228,840.00	2,685,999.00	228,294.44	2,685,999.00	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	337,500.00	337,500.00	241,875.00	337,500.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

2012-13 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance19 64436 0000000  
Form 011

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	6,869,826.00	7,231,015.00	2,750,277.25	7,144,015.00	(87,000.00)	-1.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>13,947,696.00</b>	<b>15,504,580.00</b>	<b>5,627,544.58</b>	<b>22,681,594.19</b>	<b>7,177,014.19</b>	<b>46.3%</b>
<b>OTHER LOCAL REVENUE</b>								
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	6,200.62	6,201.00	6,201.00	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	51,000.00	51,000.00	6,714.50	51,000.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	42.48	185,620.00	85,620.00	85.6%
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	807,069.00	807,069.00	2,999.70	1,258,796.00	451,727.00	56.0%
Interagency Services	All Other	8677	23,945.00	257,945.00	0.00	1,214,847.00	956,902.00	371.0%
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	2,060,255.00	2,361,472.00	333,895.96	3,024,201.00	662,729.00	28.1%
Tuition		8710	3,314,230.00	3,314,230.00	0.00	2,311,327.00	(1,002,903.00)	-30.3%
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	7,191,269.00	7,191,269.00	0.00	0.00	(7,191,269.00)	-100.0%
From County Offices	6500	8792	0.00	2,339,310.00	2,339,309.34	2,339,310.00	0.00	0.0%
From JPAs	6500	8793	189,470.00	189,470.00	0.00	0.00	(189,470.00)	-100.0%
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	30,000.00	30,000.00	0.00	(30,000.00)	-100.0%

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

19 64436 0000000  
Form D11

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			13,737,238.00	16,641,765.00	2,719,162.60	10,391,302.00	(6,250,463.00)	-37.6%
TOTAL, REVENUES			102,869,379.00	107,978,937.00	18,753,928.09	109,041,993.19	1,063,056.19	1.0%

2012-13 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance19 64436 0000000  
Form 011

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	43,682,695.00	43,927,315.00	7,862,776.71	44,152,385.20	(225,070.20)	-0.5%
Certificated Pupil Support Salaries		1200	2,621,586.00	2,675,548.00	465,900.27	2,675,548.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,064,309.00	5,061,856.00	1,178,821.65	5,109,131.00	(47,275.00)	-0.9%
Other Certificated Salaries		1900	1,285,210.00	1,328,231.00	294,108.92	1,364,089.00	(35,858.00)	-2.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>52,653,800.00</b>	<b>52,992,950.00</b>	<b>9,801,607.55</b>	<b>53,301,153.20</b>	<b>(308,203.20)</b>	<b>-0.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,814,830.00	3,781,222.00	775,148.18	3,538,130.00	243,092.00	6.4%
Classified Support Salaries		2200	5,573,372.00	5,577,283.00	1,642,863.54	5,643,281.00	(65,998.00)	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	1,562,281.00	1,569,847.00	463,680.47	1,569,721.00	(74.00)	0.0%
Clerical, Technical and Office Salaries		2400	5,630,294.00	5,709,187.00	1,593,871.51	5,705,712.00	3,475.00	0.1%
Other Classified Salaries		2900	342,094.00	509,897.00	185,148.56	563,856.00	(53,959.00)	-10.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>16,922,871.00</b>	<b>17,147,236.00</b>	<b>4,660,712.26</b>	<b>17,020,700.00</b>	<b>126,536.00</b>	<b>0.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,426,454.00	4,459,199.00	880,271.97	4,469,132.00	(9,933.00)	-0.2%
PERS		3201-3202	1,614,283.00	1,613,958.00	431,945.03	1,605,739.00	8,219.00	0.5%
OASDI/Medicare/Alternative		3301-3302	2,068,342.00	2,090,258.00	483,407.87	2,062,338.00	27,918.00	1.3%
Health and Welfare Benefits		3401-3402	10,123,830.00	10,160,778.00	1,321,962.02	10,258,410.00	(97,632.00)	-1.0%
Unemployment Insurance		3501-3502	766,660.00	773,143.00	157,844.03	770,944.00	2,199.00	0.3%
Workers' Compensation		3601-3602	433,327.00	437,478.00	89,242.88	436,120.00	1,358.00	0.3%
OPEB, Allocated		3701-3702	547,068.00	568,720.00	114,454.47	584,038.00	(15,318.00)	-2.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	103,573.00	104,839.00	60,434.84	98,649.00	6,190.00	5.9%
Other Employee Benefits		3901-3902	95,777.00	115,478.00	12,793.60	114,140.00	1,339.00	1.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>20,179,314.00</b>	<b>20,323,850.00</b>	<b>3,552,356.71</b>	<b>20,399,510.00</b>	<b>(75,660.00)</b>	<b>-0.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,186,683.00	1,022,392.00	133,310.88	398,257.00	624,135.00	61.0%
Books and Other Reference Materials		4200	100.00	100.00	266.83	1,421.00	(1,321.00)	-1321.0%
Materials and Supplies		4300	3,619,918.00	3,986,315.00	769,600.67	3,586,173.20	400,141.80	10.0%
Noncapitalized Equipment		4400	393,695.00	456,028.00	190,409.13	686,815.00	(230,787.00)	-50.6%
Food		4700	0.00	27,563.00	8,034.00	45,994.00	(18,431.00)	-66.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,200,396.00</b>	<b>5,492,398.00</b>	<b>1,101,621.51</b>	<b>4,718,660.20</b>	<b>773,737.80</b>	<b>14.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	854,829.00	1,205,956.00	274,458.49	2,393,958.00	(1,188,000.00)	-98.5%
Travel and Conferences		5200	250,753.00	328,319.00	91,613.18	357,050.00	(28,731.00)	-8.8%
Dues and Memberships		5300	37,051.00	42,493.00	40,386.34	53,064.00	(10,571.00)	-24.9%
Insurance		5400-5450	447,525.00	447,525.00	0.00	454,967.00	(7,442.00)	-1.7%
Operations and Housekeeping Services		5500	2,931,465.00	2,761,711.00	875,978.44	2,761,535.00	176.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	560,648.00	549,329.00	118,063.85	544,908.00	4,421.00	0.8%
Transfers of Direct Costs		5710	0.00	(442,900.00)	0.00	0.00	(442,900.00)	100.0%
Transfers of Direct Costs - Interfund		5750	(10,932.00)	(10,932.00)	(3,991.21)	(10,083.00)	(848.00)	7.8%
Professional/Consulting Services and Operating Expenditures		5800	6,315,308.00	6,229,533.00	1,958,385.63	5,463,656.00	765,877.00	12.3%
Communications		5900	564,564.00	571,840.00	119,507.39	553,510.00	18,130.00	3.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>11,951,211.00</b>	<b>11,682,674.00</b>	<b>3,474,402.11</b>	<b>12,572,563.00</b>	<b>(889,889.00)</b>	<b>-7.6%</b>

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

19 64436 0000000  
Form 011

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)
<b>CAPITAL OUTLAY</b>								
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	35,000.00	24,636.00	35,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	292,840.00	354,923.00	82,119.59	356,376.00	(1,453.00)	-0.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>292,840.00</b>	<b>389,923.00</b>	<b>106,755.59</b>	<b>391,376.00</b>	<b>(1,453.00)</b>	<b>-0.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	534,874.00	534,874.00	62,382.50	333,880.00	200,994.00	37.6%
Payments to County Offices		7142	3,500,564.00	3,500,564.00	75,817.16	4,033,670.00	(533,106.00)	-15.2%
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	704,009.00	193,827.48	0.00	704,009.00	100.0%
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	885,771.00	1,132,211.00	29,164.97	885,771.00	246,440.00	21.8%
All Other Transfers		7281-7283	0.00	0.00	0.00	950,449.00	(950,449.00)	New
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,921,209.00</b>	<b>5,871,658.00</b>	<b>361,192.11</b>	<b>6,203,770.00</b>	<b>(332,112.00)</b>	<b>-5.7%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	(24,330.00)	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(545,139.00)	(545,139.00)	0.00	(538,785.00)	(6,354.00)	1.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(545,139.00)</b>	<b>(569,469.00)</b>	<b>0.00</b>	<b>(538,785.00)</b>	<b>(30,684.00)</b>	<b>5.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>111,576,502.00</b>	<b>113,331,220.00</b>	<b>23,058,647.84</b>	<b>114,068,947.40</b>	<b>(737,727.40)</b>	<b>-0.7%</b>



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

19 64436 0000000  
Form 011

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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	3,363,124.00	3,363,124.00	0.00	3,226,248.00	(136,876.00)	-4.1%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			3,363,124.00	3,363,124.00	0.00	3,226,248.00	(136,876.00)	-4.1%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	165,230.00	0.00	165,230.00	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	613,124.00	613,124.00	0.00	613,124.00	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	51,086.00	102,172.00	0.00	51,086.00	51,086.00	50.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			664,210.00	880,526.00	0.00	829,440.00	51,086.00	5.8%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			2,698,914.00	2,482,598.00	0.00	2,396,808.00	85,790.00	-3.5%

Resource	Description	2012-13
		Projected Year Totals
3311	Special Ed: IDEA Local Assistance, Part B, §	33,997.00
3372	Special Ed: State Improvement Grant, Impro	10,856.00
4036	NCLB: Title II, Part A, Administrator Training	1,500.00
4203	NCLB: Title III, Limited English Proficient (LE	566.00
5640	Medi-Cal Billing Option	359,826.08
6300	Lottery: Instructional Materials	1,323,910.46
6500	Special Education	2,506,272.00
6512	Special Ed: Mental Health Services	83,548.67
7230	Transportation: Home to School	100.00
8150	Ongoing & Major Maintenance Account (RM,	69,353.96
9010	Other Restricted Local	344,131.38
Total, Restricted Balance		<u>4,734,061.55</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		6010-6099	9,132,762.00	9,132,762.00	0.00	0.00	(9,132,762.00)	-100.0%
2) Federal Revenue		8100-8299	19,271,342.00	18,743,308.00	0.00	18,743,308.00	0.00	0.0%
3) Other State Revenue		8300-8599	49,518,943.00	47,372,487.00	11,078,708.38	47,372,487.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			77,923,047.00	73,248,557.00	11,078,708.38	84,115,795.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	77,923,047.00	89,753,910.00	9,011,391.14	84,115,795.00	25,638,115.00	28.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			77,923,047.00	89,753,910.00	9,011,391.14	84,115,795.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	(16,505,353.00)	2,065,315.24	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2012-13 First Interim  
Special Education Pass-Through Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(16,505,353.00)	2,085,315.24	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	(16,505,353.00)		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(16,505,353.00)		0.00		

2012-13 First Interim  
Special Education Pass-Through Fund  
Revenues, Expenditures, and Changes in Fund Balance

19 64436 0000000  
Form 101

Sanovina-Valley Unified  
Los Angeles County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>REVENUE LIMIT SOURCES</b>								
Revenue Limit Transfers								
Property Taxes Transfers		8087	9,132,782.00	9,132,782.00	0.00	0.00	(9,132,782.00)	-100.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			9,132,782.00	9,132,782.00	0.00	0.00	(9,132,782.00)	-100.0%
<b>FEDERAL REVENUE</b>								
Pass-Through Revenues From Federal Sources		8287	19,271,342.00	16,743,308.00	0.00	16,743,308.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			19,271,342.00	16,743,308.00	0.00	16,743,308.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	8500	8311	49,518,943.00	41,867,234.00	8,330,525.38	41,867,234.00	0.00	0.0%
Prior Years	8500	8319	0.00	0.00	0.00	0.00	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%
Pass-Through Revenues from State Sources		8587	0.00	5,505,253.00	2,746,181.00	5,505,253.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			49,518,943.00	47,372,487.00	11,076,706.38	47,372,487.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8680	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8687	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments from Districts or Charter Schools		8781	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments from County Offices		8782	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments from JPAs		8783	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			77,823,047.00	73,248,557.00	11,076,706.38	64,115,795.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	19,271,342.00	15,075,740.00	0.00	20,580,893.00	(5,505,253.00)	-38.5%
To County Offices		7212	0.00	10,800,330.00	0.00	1,867,568.00	9,132,782.00	84.6%
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	58,651,705.00	41,867,234.00	3,795,271.42	25,361,881.00	16,505,353.00	39.4%
To County Offices	6500	7222	0.00	16,505,353.00	2,469,938.72	16,505,353.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	5,505,253.00	2,746,181.00	0.00	5,505,253.00	100.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7289	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			77,823,047.00	89,753,910.00	9,011,391.14	64,115,795.00	25,638,115.00	28.6%
<b>TOTAL, EXPENDITURES</b>			77,823,047.00	89,753,910.00	9,011,391.14	64,115,795.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,179,444.00	5,179,444.00	101,206.88	5,230,530.00	51,086.00	1.0%
4) Other Local Revenue		8600-8799	1,883,974.00	1,883,974.00	473,821.13	1,759,974.00	(125,000.00)	-6.6%
5) TOTAL, REVENUES			7,063,418.00	7,063,418.00	574,827.81	6,989,504.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,604,387.00	1,793,582.00	358,017.84	1,698,880.00	94,702.00	5.3%
2) Classified Salaries		2000-2999	1,312,314.00	1,312,314.00	391,848.27	1,305,814.00	6,500.00	0.5%
3) Employee Benefits		3000-3999	1,029,724.00	1,028,820.00	188,463.47	1,007,552.00	18,268.00	1.9%
4) Books and Supplies		4000-4999	538,670.00	593,386.00	104,359.17	593,386.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	489,112.00	489,112.00	113,082.73	490,404.00	(1,292.00)	-0.3%
6) Capital Outlay		6000-6999	740,942.00	699,686.00	10,222.69	699,841.00	45.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	249,541.00	249,541.00	0.00	249,541.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,164,890.00	6,164,841.00	1,185,974.17	6,045,418.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			898,729.00	898,777.00	(591,146.36)	944,086.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	51,086.00	102,172.00	0.00	51,086.00	(51,086.00)	-50.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8960-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,948,914.00)	(1,897,828.00)	0.00	(1,948,914.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,050,186.00)	(999,051.00)	(591,146.38)	(1,004,828.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,814,318.41	1,814,318.41		1,814,318.41	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)			1,814,318.41	1,814,318.41		1,814,318.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,814,318.41	1,814,318.41		1,814,318.41		
2) Ending Balance, June 30 (E + F1e)			764,132.41	815,287.41		809,490.41		
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		9718	0.00	0.00		0.00		
b) Restricted		9740	8,585.74	8,634.74		8,585.74		
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	755,546.67	808,832.67		800,804.67		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	5,179,444.00	5,179,444.00	101,206.88	5,230,530.00	51,086.00	1.0%
<b>TOTAL, OTHER STATE REVENUE</b>			5,179,444.00	5,179,444.00	101,206.88	5,230,530.00	51,086.00	1.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,000.00	7,000.00	2.16	7,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	1,451,974.00	1,451,974.00	473,616.97	1,451,974.00	0.00	0.0%
Interagency Services		8677	425,000.00	425,000.00	0.00	300,000.00	(125,000.00)	-29.4%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,883,974.00	1,883,974.00	473,621.13	1,758,974.00	(125,000.00)	-6.6%
<b>TOTAL, REVENUES</b>			7,063,418.00	7,063,418.00	574,827.81	6,989,504.00		



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

19 64436 0000000  
Form 111

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,285,963.00	1,285,963.00	255,989.84	1,198,963.00	87,000.00	6.8%
Certificated Pupil Support Salaries		1200	138,038.00	138,038.00	27,473.33	138,038.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	227,198.00	216,391.00	61,853.52	216,391.00	0.00	0.0%
Other Certificated Salaries		1900	153,190.00	153,190.00	12,901.35	145,488.00	7,702.00	5.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,804,387.00</b>	<b>1,793,582.00</b>	<b>358,017.84</b>	<b>1,698,880.00</b>	<b>94,702.00</b>	<b>5.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	355,550.00	355,550.00	58,114.84	355,550.00	0.00	0.0%
Classified Support Salaries		2200	288,579.00	288,579.00	100,454.80	288,579.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	153,579.00	153,579.00	53,232.00	153,579.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	482,058.00	482,058.00	175,678.98	482,058.00	0.00	0.0%
Other Classified Salaries		2900	54,550.00	54,550.00	6,367.85	48,050.00	6,500.00	11.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,312,314.00</b>	<b>1,312,314.00</b>	<b>391,848.27</b>	<b>1,305,814.00</b>	<b>6,500.00</b>	<b>0.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	135,937.00	135,045.00	23,081.54	122,045.00	13,000.00	9.8%
PERS		3201-3202	145,921.00	145,921.00	41,432.40	145,921.00	0.00	0.0%
QASDI/Medicare/Alternative		3301-3302	153,165.00	153,008.00	37,302.81	153,008.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	474,818.00	473,343.00	61,595.00	487,075.00	6,268.00	1.3%
Unemployment Insurance		3501-3502	33,038.00	32,919.00	8,152.47	32,919.00	0.00	0.0%
Workers' Compensation		3601-3602	43,380.00	43,323.00	4,810.83	43,323.00	0.00	0.0%
OPEB, Allocated		3701-3702	11,118.00	11,024.00	5,171.14	11,024.00	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	29,985.00	29,985.00	5,917.28	29,985.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,252.00	2,252.00	1,300.00	2,252.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,028,724.00</b>	<b>1,028,620.00</b>	<b>188,463.47</b>	<b>1,007,552.00</b>	<b>19,268.00</b>	<b>1.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,750.00	1,750.00	88.63	1,750.00	0.00	0.0%
Materials and Supplies		4300	494,420.00	549,136.00	103,498.25	549,136.00	0.00	0.0%
Noncapitalized Equipment		4400	42,500.00	42,500.00	774.29	42,500.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>538,670.00</b>	<b>593,386.00</b>	<b>104,359.17</b>	<b>593,386.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,228.00	6,228.00	1,525.97	6,228.00	0.00	0.0%
Dues and Memberships		5300	1,991.00	1,991.00	0.00	1,991.00	0.00	0.0%
Insurance		5400-5450	75,000.00	75,000.00	0.00	76,247.00	(1,247.00)	-1.7%
Operations and Housekeeping Services		5500	193,253.00	193,253.00	59,025.27	193,253.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,500.00	57,500.00	12,251.49	57,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,200.00	1,200.00	1,323.91	1,200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	124,400.00	124,400.00	32,338.10	124,445.00	(45.00)	0.0%
Communications		5900	29,540.00	29,540.00	6,597.89	29,540.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>489,112.00</b>	<b>489,112.00</b>	<b>113,062.73</b>	<b>490,404.00</b>	<b>(1,292.00)</b>	<b>-0.3%</b>
<b>CAPITAL OUTLAY</b>								
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	3,728.25	119,201.00	(119,201.00)	New
Equipment		6400	740,942.00	699,886.00	6,496.44	580,640.00	119,246.00	17.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>740,942.00</b>	<b>699,886.00</b>	<b>10,222.89</b>	<b>689,841.00</b>	<b>45.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	249,541.00	249,541.00	0.00	249,541.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>249,541.00</b>	<b>249,541.00</b>	<b>0.00</b>	<b>249,541.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>6,164,690.00</b>	<b>6,164,841.00</b>	<b>1,165,974.17</b>	<b>6,045,418.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	51,088.00	102,172.00	0.00	51,088.00	(51,088.00)	-50.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>51,088.00</b>	<b>102,172.00</b>	<b>0.00</b>	<b>51,088.00</b>	<b>(51,088.00)</b>	<b>-50.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(1,948,914.00)</b>	<b>(1,897,828.00)</b>	<b>0.00</b>	<b>(1,948,914.00)</b>		

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
9010	Other Restricted Local	8,585.74
Total, Restricted Balance		<u>8,585.74</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	522,311.00	522,311.00	155,975.00	815,193.00	92,882.00	17.8%
3) Other State Revenue		8300-8599	1,304,693.00	1,139,463.00	304,255.00	994,058.00	(145,405.00)	-12.6%
4) Other Local Revenue		8600-8799	47,500.00	47,500.00	4,140.70	35,500.00	(12,000.00)	-25.3%
5) TOTAL REVENUES			1,874,504.00	1,709,274.00	464,370.70	1,844,751.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	688,706.00	688,706.00	160,452.80	655,082.00	33,624.00	4.9%
2) Classified Salaries		2000-2999	517,249.00	520,949.00	131,804.83	424,300.00	96,649.00	18.6%
3) Employee Benefits		3000-3999	285,986.00	285,986.00	71,957.71	327,532.00	(41,546.00)	-14.5%
4) Books and Supplies		4000-4999	195,229.00	198,536.00	14,643.63	186,565.00	9,973.00	5.0%
5) Services and Other Operating Expenditures		5000-5999	69,530.00	72,195.00	17,373.25	119,315.00	(47,120.00)	-65.3%
6) Capital Outlay		6000-6999	0.00	0.00	528.24	3,170.00	(3,170.00)	New
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	94,371.00	94,371.00	0.00	88,017.00	6,354.00	6.7%
9) TOTAL EXPENDITURES			1,851,051.00	1,860,745.00	396,760.28	1,805,981.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			23,453.00	(151,471.00)	67,610.44	(161,230.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	165,230.00	0.00	165,230.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	165,230.00	0.00	165,230.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			23,453.00	13,758.00	67,610.44	4,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	88,922.01	88,922.01		88,922.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,922.01	88,922.01		88,922.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,922.01	88,922.01		88,922.01		
2) Ending Balance, June 30 (E + F1e)			112,375.01	102,681.01		92,922.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	58,992.16	59,299.16		50,539.16		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9760	43,382.85	43,382.85		42,382.85		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	522,311.00	522,311.00	155,975.00	615,193.00	92,882.00	17.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>522,311.00</b>	<b>522,311.00</b>	<b>155,975.00</b>	<b>615,193.00</b>	<b>92,882.00</b>	<b>17.8%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6055, 6056, 8105	8590	1,139,483.00	1,139,483.00	304,255.00	944,058.00	(195,405.00)	-17.1%
All Other State Revenue	All Other	8590	165,230.00	0.00	0.00	50,000.00	50,000.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,304,893.00</b>	<b>1,139,483.00</b>	<b>304,255.00</b>	<b>994,058.00</b>	<b>(145,405.00)</b>	<b>-12.8%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	(1.06)	4,000.00	(1,000.00)	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	35,000.00	35,000.00	4,141.76	24,000.00	(11,000.00)	-31.4%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8698	7,500.00	7,500.00	0.00	7,500.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>47,500.00</b>	<b>47,500.00</b>	<b>4,140.70</b>	<b>35,500.00</b>	<b>(12,000.00)</b>	<b>-25.3%</b>
<b>TOTAL REVENUES</b>			<b>1,874,504.00</b>	<b>1,709,274.00</b>	<b>464,370.70</b>	<b>1,644,751.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	624,237.00	624,237.00	144,547.35	590,813.00	33,424.00	5.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	64,469.00	64,469.00	15,905.25	64,269.00	200.00	0.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>688,706.00</b>	<b>688,706.00</b>	<b>160,452.60</b>	<b>655,082.00</b>	<b>33,624.00</b>	<b>4.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	72,643.00	72,643.00	16,497.06	60,643.00	12,000.00	16.5%
Classified Support Salaries		2200	61,875.00	61,875.00	17,054.45	50,575.00	11,300.00	18.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	49,618.00	51,318.00	16,366.50	51,318.00	0.00	0.0%
Other Classified Salaries		2900	333,113.00	335,113.00	81,886.62	281,764.00	73,349.00	21.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>517,249.00</b>	<b>520,949.00</b>	<b>131,804.63</b>	<b>424,300.00</b>	<b>96,649.00</b>	<b>18.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	35,093.00	35,113.00	8,377.00	26,490.00	8,633.00	24.6%
PERS		3201-3202	79,620.00	79,620.00	16,350.21	70,702.00	8,918.00	11.2%
OASDI/Medicare/Alternative		3301-3302	64,933.00	64,933.00	16,041.32	50,625.00	14,308.00	22.0%
Health and Welfare Benefits		3401-3402	65,308.00	65,308.00	20,100.48	67,743.00	(2,435.00)	-3.7%
Unemployment Insurance		3501-3502	13,956.00	13,956.00	3,211.33	10,134.00	3,822.00	27.4%
Workers' Compensation		3601-3602	7,555.00	7,555.00	1,613.06	5,850.00	1,705.00	22.6%
OPEB, Allocated		3701-3702	10,447.00	10,447.00	1,386.97	88,315.00	(77,868.00)	-745.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	9,054.00	9,054.00	2,577.31	7,883.00	1,371.00	15.1%
Other Employee Benefits		3901-3902	0.00	0.00	100.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>285,986.00</b>	<b>285,986.00</b>	<b>71,957.71</b>	<b>327,532.00</b>	<b>(41,546.00)</b>	<b>-14.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	700.00	700.00	0.00	700.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	194,529.00	197,638.00	14,643.63	187,885.00	9,973.00	5.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>195,229.00</b>	<b>198,338.00</b>	<b>14,643.63</b>	<b>188,585.00</b>	<b>9,973.00</b>	<b>5.0%</b>



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,662.00	4,262.00	459.70	4,478.00	(216.00)	-5.1%
Dues and Memberships		5300	0.00	250.00	250.00	250.00	0.00	0.0%
Insurance		5400-5450	11,500.00	11,500.00	0.00	11,891.00	(191.00)	-1.7%
Operations and Housekeeping Services		5500	18,885.00	18,885.00	6,633.34	18,079.00	2,906.00	15.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	900.00	1,450.00	667.86	2,656.00	(1,206.00)	-83.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	23,477.00	23,527.00	7,361.45	20,527.00	3,000.00	12.8%
Professional/Consulting Services and Operating Expenditures		5800	5,906.00	8,121.00	353.00	57,121.00	(51,000.00)	-833.2%
Communications		5900	6,100.00	8,100.00	1,647.90	6,513.00	(413.00)	-6.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>66,530.00</b>	<b>72,195.00</b>	<b>17,373.25</b>	<b>119,315.00</b>	<b>(47,120.00)</b>	<b>-65.3%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	528.24	3,170.00	(3,170.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>528.24</b>	<b>3,170.00</b>	<b>(3,170.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7436	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	94,371.00	94,371.00	0.00	88,017.00	6,354.00	6.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>94,371.00</b>	<b>94,371.00</b>	<b>0.00</b>	<b>88,017.00</b>	<b>6,354.00</b>	<b>6.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,651,051.00</b>	<b>1,860,745.00</b>	<b>396,760.26</b>	<b>1,805,981.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	165,230.00	0.00	165,230.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	165,230.00	0.00	165,230.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	165,230.00	0.00	165,230.00		

<b>Resource</b>	<b>Description</b>	<b>2012/13 Projected Year Totals</b>
6130	Child Development: Center-Based Reserve Account	40,264.59
9010	Other Restricted Local	10,274.57
Total, Restricted Balance		<u>50,539.16</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,098,331.00	4,098,331.00	1,170,917.71	4,208,186.00	107,855.00	2.6%
3) Other State Revenue		8300-8599	374,292.00	374,292.00	97,821.10	375,690.00	1,398.00	0.4%
4) Other Local Revenue		8600-8799	864,094.00	864,094.00	239,402.70	951,277.00	87,183.00	10.1%
5) TOTAL REVENUES			5,336,717.00	5,336,717.00	1,507,941.51	5,533,153.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,535,119.00	1,535,573.00	349,499.42	1,597,505.00	(61,932.00)	-4.0%
3) Employee Benefits		3000-3999	365,042.00	365,042.00	114,847.38	355,300.00	9,742.00	2.7%
4) Books and Supplies		4000-4999	2,486,937.00	2,912,370.00	853,223.79	2,870,096.00	42,274.00	1.5%
5) Services and Other Operating Expenditures		5000-5999	168,714.00	225,227.00	31,487.84	223,423.00	1,804.00	0.8%
6) Capital Outlay		6000-6999	152,539.00	155,725.00	1,373.88	155,725.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	201,227.00	201,227.00	0.00	201,227.00	0.00	0.0%
9) TOTAL EXPENDITURES			4,911,578.00	5,395,164.00	1,150,409.37	5,403,278.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			425,139.00	(58,447.00)	357,532.14	129,877.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description			Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Resource Codes    Object Codes								
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			425,139.00	(58,447.00)	357,532.14	129,877.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		3,856,724.81	3,856,724.81		3,856,724.81	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,856,724.81	3,856,724.81		3,856,724.81		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,856,724.81	3,856,724.81		3,856,724.81		
2) Ending Balance, June 30 (E + F1e)			4,281,883.81	3,798,277.81		3,988,801.81		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Expenditures	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Restricted	9740		4,281,883.81	3,798,277.81		3,988,801.81		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								
Other Assignments	9780		0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>REVENUE LIMIT SOURCES</b>								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	4,098,331.00	4,098,331.00	1,170,917.71	4,208,188.00	107,855.00	2.6%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			4,098,331.00	4,098,331.00	1,170,917.71	4,208,188.00	107,855.00	2.6%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	374,292.00	374,292.00	97,621.10	375,690.00	1,398.00	0.4%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			374,292.00	374,292.00	97,621.10	375,690.00	1,398.00	0.4%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	722,252.00	722,252.00	229,024.58	735,787.00	13,535.00	1.9%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	28,125.00	28,125.00	6.27	24,293.00	(1,832.00)	-7.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	115,717.00	115,717.00	10,371.85	191,197.00	75,480.00	65.2%
<b>TOTAL, OTHER LOCAL REVENUE</b>			864,094.00	864,094.00	239,402.70	951,277.00	87,183.00	10.1%
<b>TOTAL, REVENUES</b>			5,336,717.00	5,336,717.00	1,507,941.51	5,533,153.00		

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

19 64436 0000000  
Form 131

San Joaquin Valley Unified  
School District  
Los Angeles County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	1,203,495.00	1,203,495.00	246,783.59	1,296,746.00	(93,251.00)	-7.7%
Classified Supervisors' and Administrators' Salaries		2300	96,588.00	96,588.00	30,229.45	95,149.00	1,439.00	1.5%
Clerical, Technical and Office Salaries		2400	206,095.00	206,095.00	70,511.70	194,897.00	21,198.00	10.3%
Other Classified Salaries		2900	28,941.00	29,395.00	1,971.68	20,713.00	8,682.00	29.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,535,119.00	1,535,573.00	349,496.42	1,597,505.00	(61,932.00)	-4.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	106,982.00	106,982.00	30,682.41	101,324.00	5,658.00	5.3%
OASDI/Medicare/Alternative		3301-3302	113,929.00	113,929.00	26,724.04	119,838.00	(5,709.00)	-5.0%
Health and Welfare Benefits		3401-3402	64,951.00	64,951.00	44,394.74	61,601.00	3,350.00	3.9%
Unemployment Insurance		3501-3502	19,888.00	19,888.00	3,844.69	17,683.00	2,205.00	11.1%
Workers' Compensation		3601-3602	12,381.00	12,381.00	2,169.81	10,020.00	2,341.00	18.9%
OPEB, Allocated		3701-3702	8,248.00	8,248.00	2,127.85	7,691.00	557.00	6.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	14,683.00	14,683.00	4,306.10	14,343.00	340.00	2.3%
Other Employee Benefits		3901-3902	4,000.00	4,000.00	598.12	3,000.00	1,000.00	25.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			365,042.00	365,042.00	114,647.36	355,300.00	9,742.00	2.7%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	261,350.00	261,914.00	72,004.22	240,002.00	21,912.00	8.4%
Noncapitalized Equipment		4400	165,000.00	167,941.00	24,590.19	79,941.00	108,000.00	57.5%
Food		4700	2,062,587.00	2,462,516.00	556,629.38	2,550,153.00	(87,638.00)	-3.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			2,488,937.00	2,912,370.00	653,223.79	2,870,096.00	42,274.00	1.5%

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

19 64436 0000000  
Form 131

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,570.00	5,870.00	4,084.78	6,870.00	(1,000.00)	-17.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	44,889.00	71,082.00	9,700.71	45,278.00	25,804.00	36.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	700.00	5,680.00	828.97	6,680.00	(1,000.00)	-17.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(14,700.00)	8,300.00	(5,856.55)	(12,700.00)	19,000.00	301.6%
Professional/Consulting Services and Operating Expenditures		5800	95,755.00	99,795.00	21,468.50	140,795.00	(41,000.00)	-41.1%
Communications		5900	1,500.00	1,500.00	1,241.45	1,500.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>168,714.00</b>	<b>225,227.00</b>	<b>31,487.84</b>	<b>223,423.00</b>	<b>1,804.00</b>	<b>0.8%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	152,539.00	155,725.00	1,373.96	155,725.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>152,539.00</b>	<b>155,725.00</b>	<b>1,373.96</b>	<b>155,725.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	201,227.00	201,227.00	0.00	201,227.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>201,227.00</b>	<b>201,227.00</b>	<b>0.00</b>	<b>201,227.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,911,579.00</b>	<b>5,395,164.00</b>	<b>1,150,409.37</b>	<b>5,403,276.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8816	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8819	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8865	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8872	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8879	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8880	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8890	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8897	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	3,986,601.81
Total, Restricted Balance		<u>3,986,601.81</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	613,124.00	613,124.00	0.00	613,124.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,000.00	13,000.00	5.81	13,000.00	0.00	0.0%
5) TOTAL REVENUES			626,124.00	626,124.00	5.81	626,124.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	50,000.00	183,747.00	98,912.30	136,356.00	47,391.00	25.8%
5) Services and Other Operating Expenditures		5000-5999	74,947.00	74,374.00	0.00	74,374.00	0.00	0.0%
6) Capital Outlay		6000-6999	80,000.00	671,663.00	504,145.48	1,393,940.00	(722,277.00)	-107.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			204,947.00	929,784.00	603,057.78	1,604,670.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			421,177.00	(303,660.00)	(603,051.97)	(978,546.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	613,124.00	613,124.00	0.00	613,124.00	0.00	0.0%
b) Transfers Out		7800-7829	750,000.00	750,000.00	0.00	613,124.00	136,876.00	18.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(136,876.00)	(136,876.00)	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			284,301.00	(440,536.00)	(803,051.97)	(978,546.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,894,721.44	1,894,721.44		1,894,721.44	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)			1,894,721.44	1,894,721.44		1,894,721.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,894,721.44	1,894,721.44		1,894,721.44		
2) Ending Balance, June 30 (E + F1e)			2,179,022.44	1,454,185.44		916,175.44		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,179,022.44	1,454,185.44		916,175.44		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
All Other State Revenue		8590	613,124.00	613,124.00	0.00	613,124.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			613,124.00	613,124.00	0.00	613,124.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8880	13,000.00	13,000.00	5.81	13,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8882	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8899	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8798	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,000.00	13,000.00	5.81	13,000.00	0.00	0.0%
TOTAL, REVENUES			626,124.00	626,124.00	5.81	626,124.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	50,000.00	183,747.00	98,912.30	136,356.00	47,391.00	25.8%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			50,000.00	183,747.00	98,912.30	136,356.00	47,391.00	25.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	74,947.00	74,374.00	0.00	74,374.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			74,947.00	74,374.00	0.00	74,374.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	80,000.00	712,719.00	504,145.48	719,054.00	(6,335.00)	-0.9%
Equipment		6400	0.00	(41,058.00)	0.00	674,886.00	(715,942.00)	1743.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			80,000.00	671,661.00	504,145.48	1,393,940.00	(722,277.00)	-107.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			204,947.00	929,784.00	603,057.78	1,604,670.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General, Special Reserve, & Building Funds		8915	613,124.00	613,124.00	0.00	613,124.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>613,124.00</b>	<b>613,124.00</b>	<b>0.00</b>	<b>613,124.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	750,000.00	750,000.00	0.00	613,124.00	136,876.00	18.3%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>750,000.00</b>	<b>750,000.00</b>	<b>0.00</b>	<b>613,124.00</b>	<b>136,876.00</b>	<b>18.3%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			<b>(136,876.00)</b>	<b>(136,876.00)</b>	<b>0.00</b>	<b>0.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	10.78	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	10.78	20,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	73,805.00	73,805.00	23,839.84	73,805.00	0.00	0.0%
3) Employee Benefits		3000-3999	22,382.00	22,382.00	8,264.92	27,276.00	(4,914.00)	-22.0%
4) Books and Supplies		4000-4999	10,000.00	12,850.00	80,232.74	12,850.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	1,300.00	15,820.81	14,900.00	(13,800.00)	-1046.2%
6) Capital Outlay		6000-6999	0.00	956,029.00	971,020.93	958,082.81	(2,053.81)	-0.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	337,291.00	337,291.00	0.00	337,291.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			443,458.00	1,403,437.00	1,099,279.24	1,424,004.81		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(423,458.00)	(1,363,437.00)	(1,099,268.48)	(1,404,004.81)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	613,124.00	613,124.00	0.00	613,124.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(613,124.00)	(613,124.00)	0.00	(613,124.00)		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,036,582.00)	(1,998,561.00)	(1,099,268.48)	(2,017,128.61)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,021,972.74	2,021,972.74		2,021,972.74	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,021,972.74	2,021,972.74		2,021,972.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,021,972.74	2,021,972.74		2,021,972.74		
2) Ending Balance, June 30 (E + F1e)			985,390.74	25,411.74		4,843.93		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	985,390.74	25,411.74		4,843.93		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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		8578	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	10.78	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			20,000.00	20,000.00	10.78	20,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			20,000.00	20,000.00	10.78	20,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	58,152.00	58,152.00	19,091.80	58,152.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	15,653.00	15,653.00	4,848.04	15,653.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>73,805.00</b>	<b>73,805.00</b>	<b>23,939.84</b>	<b>73,805.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	8,427.00	8,427.00	2,790.29	8,427.00	0.00	0.0%
QASDI/Medicare/Alternative		3301-3302	5,846.00	5,846.00	1,858.71	5,846.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,944.00	4,944.00	2,585.93	9,858.00	(4,914.00)	-99.4%
Unemployment Insurance		3501-3502	811.00	811.00	271.47	811.00	0.00	0.0%
Workers' Compensation		3601-3602	458.00	458.00	153.47	458.00	0.00	0.0%
OPEB, Allocated		3701-3702	643.00	643.00	215.28	643.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,183.00	1,183.00	391.79	1,183.00	0.00	0.0%
Other Employee Benefits		3901-3902	250.00	250.00	0.00	250.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>22,362.00</b>	<b>22,362.00</b>	<b>8,264.92</b>	<b>27,278.00</b>	<b>(4,914.00)</b>	<b>-22.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	2,850.00	2,885.51	2,850.00	0.00	0.0%
Noncapitalized Equipment		4400	10,000.00	10,000.00	77,347.23	10,000.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>10,000.00</b>	<b>12,850.00</b>	<b>80,232.74</b>	<b>12,850.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	304.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	505.95	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	199.50	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	1,300.00	14,811.36	14,800.00	(13,800.00)	-1048.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>1,300.00</b>	<b>15,820.81</b>	<b>14,800.00</b>	<b>(13,800.00)</b>	<b>-1048.2%</b>

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

19 64436 0000000  
Form 211

San Joaquin Valley Unified  
San Joaquin County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
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	956,029.00	971,020.93	956,082.81	(2,053.81)	-0.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	956,029.00	971,020.93	956,082.81	(2,053.81)	-0.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	337,291.00	337,291.00	0.00	337,291.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			337,291.00	337,291.00	0.00	337,291.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			443,458.00	1,403,437.00	1,099,279.24	1,424,004.81		

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

19 84436 0000000  
Form 211

San Joaquin Valley Unified  
San Joaquin County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	613,124.00	613,124.00	0.00	613,124.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			613,124.00	613,124.00	0.00	613,124.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale of Bonds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8981	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8985	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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(613,124.00)	(613,124.00)	0.00	(613,124.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,000.00	70,000.00	35,593.78	120,000.00	50,000.00	71.4%
5) TOTAL REVENUES			70,000.00	70,000.00	35,593.78	120,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,284.00	17,284.00	0.00	17,284.00	0.00	0.0%
3) Employee Benefits		3000-3999	8,450.00	8,450.00	0.00	8,450.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	524,465.00	304,619.18	524,465.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			25,734.00	550,199.00	304,619.18	550,199.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			44,266.00	(480,199.00)	(269,025.40)	(430,199.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		8630-8679	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			44,286.00	(480,199.00)	(269,025.40)	(430,199.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	2,058,843.31	2,058,843.31		2,058,843.31	0.00	0.0%
b) Audit Adjustments		9783	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,058,843.31	2,058,843.31		2,058,843.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,058,843.31	2,058,843.31		2,058,843.31		
2) Ending Balance, June 30 (E + F1e)			2,103,109.31	1,578,644.31		1,628,644.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	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	2,103,109.31	1,578,644.31		1,628,644.31		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	8.54	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	50,000.00	50,000.00	35,587.24	100,000.00	50,000.00	100.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			70,000.00	70,000.00	35,593.78	120,000.00	50,000.00	71.4%
<b>TOTAL REVENUES</b>			70,000.00	70,000.00	35,593.78	120,000.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,284.00	17,284.00	0.00	17,284.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			17,284.00	17,284.00	0.00	17,284.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,851.00	1,851.00	0.00	1,851.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,322.00	1,322.00	0.00	1,322.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,225.00	4,225.00	0.00	4,225.00	0.00	0.0%
Unemployment Insurance		3501-3502	278.00	278.00	0.00	278.00	0.00	0.0%
Workers' Compensation		3601-3602	224.00	224.00	0.00	224.00	0.00	0.0%
OPEB, Allocated		3701-3702	150.00	150.00	0.00	150.00	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	400.00	400.00	0.00	400.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			8,450.00	8,450.00	0.00	8,450.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%

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

19 64436 0000000  
Form 251

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
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	524,465.00	304,619.18	524,465.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	524,465.00	304,619.18	524,465.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			25,734.00	550,199.00	304,619.18	550,199.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8819	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%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8853	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8865	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8871	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8872	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8873	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8879	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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8880	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8890	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)								
			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	(125,801.10)	(890,961.68)	(690,961.68)	New
4) Other Local Revenue		8600-8799	42,000.00	42,000.00	(25,773.42)	42,000.00	0.00	0.0%
5) TOTAL, REVENUES			42,000.00	42,000.00	(151,374.52)	(648,961.68)		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			42,000.00	42,000.00	(151,374.52)	(648,961.68)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND</b>								
<b>BALANCE (C + D4)</b>			42,000.00	42,000.00	(151,374.52)	(848,961.68)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,560,933.88	3,560,933.88		3,560,933.88	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,560,933.88	3,560,933.88		3,560,933.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,560,933.88	3,560,933.88		3,560,933.88		
2) Ending Balance, June 30 (E + F1e)			3,602,933.88	3,602,933.88		2,911,972.20		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,560,933.88	3,560,933.88		2,911,972.20		
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	42,000.00	42,000.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

19 64436 0000000  
Form 35f

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	(125,601.10)	(690,961.68)	(690,961.68)	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	(125,601.10)	(690,961.68)	(690,961.68)	New
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	42,000.00	42,000.00	(25,773.42)	42,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			42,000.00	42,000.00	(25,773.42)	42,000.00	0.00	0.0%
<b>TOTAL REVENUES</b>			42,000.00	42,000.00	(151,374.52)	(648,961.68)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			0.00	0.00	0.00	0.00		



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

19 64436 0000000  
Form 351

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)								
			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
7710	State School Facilities Projects	2,911,972.20
Total, Restricted Balance		<u>2,911,972.20</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50.00	50.00	0.04	50.00	0.00	0.0%
5) TOTAL, REVENUES			50.00	50.00	0.04	50.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			50.00	50.00	0.04	50.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50.00	50.00	0.04	50.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,543.48	12,543.48		12,543.48	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)			12,543.48	12,543.48		12,543.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,543.48	12,543.48		12,543.48		
2) Ending Balance, June 30 (E + F1e)			12,593.48	12,593.48		12,593.48		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	12,593.48	12,593.48		12,593.48		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8261	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50.00	50.00	0.04	50.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50.00	50.00	0.04	50.00	0.00	0.0%
TOTAL, REVENUES			50.00	50.00	0.04	50.00		

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

19 64436 0000000  
Form 401

ovina-Valley Unified  
s Angeles County

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

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

DescriptionResource CodesObject Codes			Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

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

19 64436 0000000  
Form 401

ovina-Valley Unified  
s Angeles County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7812	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7815	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		



2012-13 First Interim  
Other Enterprise Fund  
Revenues, Expenses and Changes in Net Assets

19 64436 0000000  
Form 631

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	426,320.00	426,320.00	137,001.94	392,103.00	(34,217.00)	-8.0%
5) TOTAL REVENUES			426,320.00	426,320.00	137,001.94	392,103.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	255.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	352,435.00	288,555.00	77,808.98	292,334.00	(23,779.00)	-8.9%
3) Employee Benefits		3000-3999	74,593.00	50,735.00	18,358.05	58,733.00	(5,999.00)	-11.8%
4) Books and Supplies		4000-4999	1,351.00	7,024.00	488.89	7,573.44	(549.44)	-7.8%
5) Services and Other Operating Expenses		5000-5999	2,113.00	7,159.00	5,081.06	8,500.00	(1,341.00)	-18.7%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			430,492.00	333,473.00	99,771.98	385,140.44		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,172.00)	92,847.00	37,229.96	26,962.56		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers		8900-8929	4,558.00	4,558.00	0.00	12,815.00	8,057.00	178.8%
a) Transfers In								
b) Transfers Out		7500-7629	4,558.00	4,558.00	0.00	12,815.00	(8,057.00)	-178.8%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources								
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,172.00)	92,847.00	37,229.98	26,962.56		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	35,416.97	35,416.97		35,416.97	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)			35,416.97	35,416.97		35,416.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			35,416.97	35,416.97		35,416.97		
2) Ending Net Position, June 30 (E + F1e)			31,244.97	128,263.97		62,379.53		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	31,244.97	128,263.97		62,379.53		

2012-13 First Interim  
Other Enterprise Fund  
Revenues, Expenses and Changes in Net Assets

19 64436 0000000  
Form 631

ovina-Valley Unified  
s Angeles County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10.00	10.00	0.09	10.00	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								
All Other Fees and Contracts		8669	428,310.00	426,310.00	137,001.85	392,093.00	(34,217.00)	-8.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>428,320.00</b>	<b>426,320.00</b>	<b>137,001.94</b>	<b>392,103.00</b>	<b>(34,217.00)</b>	<b>-8.0%</b>
<b>TOTAL, REVENUES</b>			<b>428,320.00</b>	<b>426,320.00</b>	<b>137,001.94</b>	<b>392,103.00</b>		

2012-13 First Interim  
Other Enterprise Fund  
Revenues, Expenses and Changes in Net Assets

19 64436 0000000  
Form 631

ovina-Valley Unified  
s Angeles County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	255.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	255.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	9,947.00	9,947.00	3,297.60	9,947.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	138,070.00	59,828.00	12,434.10	47,472.00	12,358.00	20.7%
Clerical, Technical and Office Salaries		2400	50,412.00	50,412.00	16,804.00	50,412.00	0.00	0.0%
Other Classified Salaries		2900	154,006.00	148,368.00	45,073.28	184,503.00	(36,135.00)	-24.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			352,435.00	268,555.00	77,608.98	292,334.00	(23,779.00)	-8.9%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,893.00	158.00	0.00	158.00	0.00	0.0%
PERS		3201-3202	24,512.00	14,685.00	6,118.27	16,653.00	(3,968.00)	-27.0%
OASDI/Medicare/Alternative		3301-3302	24,037.00	20,492.00	5,961.01	22,366.00	(1,674.00)	-8.1%
Health and Welfare Benefits		3401-3402	6,040.00	6,434.00	1,365.12	4,295.00	2,139.00	33.2%
Unemployment Insurance		3501-3502	3,953.00	2,982.00	658.72	3,219.00	(237.00)	-7.9%
Workers' Compensation		3601-3602	2,364.00	1,800.00	482.79	2,025.00	(225.00)	-12.5%
OPEB, Allocated		3701-3702	2,970.00	1,108.00	364.09	1,399.00	(291.00)	-26.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,482.00	2,078.00	868.05	2,620.00	(542.00)	-26.1%
Other Employee Benefits		3901-3902	3,342.00	1,000.00	344.00	2,000.00	(1,000.00)	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			74,593.00	50,735.00	16,358.05	58,733.00	(5,996.00)	-11.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,351.00	6,170.00	488.89	6,573.44	(403.44)	-6.5%
Noncapitalized Equipment		4400	0.00	654.00	0.00	1,000.00	(146.00)	-17.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,351.00	7,024.00	488.89	7,573.44	(549.44)	-7.8%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	385.00	1,729.00	186.80	1,729.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	955.00	956.00	962.90	1,058.00	(100.00)	-10.5%
Professional/Consulting Services and Operating Expenditures		5800	783.00	4,404.00	3,614.54	5,615.00	(1,211.00)	-27.5%
Communications		5900	0.00	70.00	96.62	100.00	(30.00)	-42.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			2,113.00	7,159.00	5,061.06	8,500.00	(1,341.00)	-18.7%

2012-13 First Interim  
Other Enterprise Fund  
Revenues, Expenses and Changes in Net Assets

19 64436 0000000  
Form 631

San Bernardino Valley Unified  
San Bernardino County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			430,492.00	333,473.00	99,771.98	365,140.44		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	4,558.00	4,558.00	0.00	12,815.00	8,057.00	178.8%
(a) TOTAL, INTERFUND TRANSFERS IN			4,558.00	4,558.00	0.00	12,815.00	8,057.00	178.8%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7819	4,558.00	4,558.00	0.00	12,815.00	(8,057.00)	-178.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,558.00	4,558.00	0.00	12,815.00	(8,057.00)	-178.8%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

2012-13 First Interim  
Self-Insurance Fund  
Revenues, Expenses and Changes in Net Assets

19 64436 0000000  
Form 871

San Joaquin Valley Unified  
High School District

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,550,585.00	13,550,585.00	1,801,849.82	13,560,047.00	9,462.00	0.1%
5) TOTAL REVENUES			13,550,585.00	13,550,585.00	1,801,849.82	13,560,047.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	14,127,810.00	14,127,810.00	2,523,998.66	14,102,272.00	25,538.00	0.2%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			14,130,310.00	14,130,310.00	2,523,998.66	14,104,772.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(579,725.00)	(579,725.00)	(722,148.84)	(544,725.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In			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		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources			0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2012-13 First Interim  
Self-Insurance Fund  
Revenues, Expenses and Changes in Net Assets

19 64436 0000000  
Form 671

avina-Valley Unified  
s Angeles County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(579,725.00)	(579,725.00)	(722,148.84)	(544,725.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,586,841.49	2,586,841.49		2,586,841.49	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,586,841.49	2,586,841.49		2,586,841.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,586,841.49	2,586,841.49		2,586,841.49		
2) Ending Net Position, June 30 (E + F1e)			2,007,116.49	2,007,116.49		2,042,116.49		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9799	2,007,116.49	2,007,116.49		2,042,116.49		

2012-13 First Interim  
Self-Insurance Fund  
Revenues, Expenses and Changes in Net Assets

19 64436 0000000  
Form 67I

Vallejo Valley Unified  
San Angeles County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8660	37,020.00	37,020.00	11.50	37,020.00	0.00	0.0%
Interest		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
Fees and Contracts		8674	12,983,585.00	12,983,585.00	1,697,985.10	12,993,027.00	9,462.00	0.1%
In-District Premiums/Contributions		8689	370,000.00	370,000.00	84,348.21	370,000.00	0.00	0.0%
All Other Fees and Contracts								
Other Local Revenue		8699	180,000.00	180,000.00	19,505.01	180,000.00	0.00	0.0%
All Other Local Revenue		8799	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>13,550,585.00</b>	<b>13,550,585.00</b>	<b>1,801,849.82</b>	<b>13,560,047.00</b>	<b>9,462.00</b>	<b>0.1%</b>
<b>TOTAL, REVENUES</b>			<b>13,550,585.00</b>	<b>13,550,585.00</b>	<b>1,801,849.82</b>	<b>13,560,047.00</b>		



2012-13 First Interim  
Self-Insurance Fund  
Revenues, Expenses and Changes in Net Assets

19 64436 0000000  
Form 671

ovina-Valley Unified  
s Angeles County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	14,122,810.00	14,122,810.00	2,523,998.66	14,097,272.00	25,538.00	0.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			14,127,810.00	14,127,810.00	2,523,998.66	14,102,272.00	25,538.00	0.2%

2012-13 First Interim  
 Self-Insurance Fund  
 Revenues, Expenses and Changes in Net Assets

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			14,130,310.00	14,130,310.00	2,523,998.66	14,104,772.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

First Interim  
2012-13 INTERIM REPORT  
AVERAGE DAILY ATTENDANCE

19 64436 0000000  
Form A1

ina-Valley Unified  
Angeles County

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)
<b>ELEMENTARY</b>						
1. General Education	7,614.18	7,614.18	7,509.58	7,649.58	35.40	0%
2. Special Education	283.78	283.78	283.03	283.03	(0.75)	0%
<b>HIGH SCHOOL</b>						
3. General Education	4,727.61	4,727.61	4,648.59	4,785.63	58.02	1%
4. Special Education	168.71	168.71	149.20	149.20	(19.51)	-12%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	2.51	2.51	2.51	2.51	0.00	0%
6. Special Education	136.73	136.73	136.73	136.73	0.00	0%
7. TOTAL, K-12 ADA	12,933.52	12,933.52	12,729.64	13,006.68	73.16	1%
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)*						
<b>CLASSES FOR ADULTS</b>						
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)	12,933.52	12,933.52	12,729.64	13,006.68	73.16	1%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

First Interim  
2012-13 INTERIM REPORT  
AVERAGE DAILY ATTENDANCE

19 64436 0000000  
Form AI

Vallejo Unified  
San Joaquin County

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)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
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)*						
<b>CHARTER SCHOOLS</b>						
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*						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%

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

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

Covina-Valley Unified  
Los Angeles County

		July	August	September	October	November	December	January	February
Beginning Balances (Ref: Only)									
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH		6,618,934.00	24,295,765.00	29,287,165.00	30,925,652.27	25,810,932.27	22,234,803.27	22,346,824.27	16,622,119.27
B. RECEIPTS									
Revenue Limit Sources	8010-8019	0.00	892,497.00	5,619,936.00	2,146,812.00	3,968,459.00	3,968,459.00	7,659,671.00	2,035,855.00
Principal Apportionment	8020-8079	213,814.00	379,078.00	0.00	0.00	350,000.00	2,900,000.00	750,000.00	600,000.00
Property Taxes	8080-8099	(8,708,563.00)	8,708,562.00	0.00	0.00	0.00	845,318.00	(222,930.00)	7,127.00
Miscellaneous Funds	8100-8299	145,712.00	7,546.00	817,995.00	183,832.00	32,309.00	789,795.00	42,990.00	32,309.00
Federal Revenue	8300-8599	(731,146.00)	1,768,112.00	5,473,676.00	(883,097.00)	1,157,848.00	701,323.00	1,757,850.00	2,334,046.00
Other State Revenue	8600-8799	6,735.00	253,729.00	28,819.00	2,429,880.00	650,000.00	450,000.00	2,000,000.00	500,000.00
Other Local Revenue	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		(9,073,448.00)	12,009,524.00	11,940,426.00	3,877,427.00	6,158,616.00	9,654,855.00	11,987,581.00	5,509,337.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	96,419.00	464,456.00	4,528,183.00	4,712,549.00	4,762,696.00	4,798,586.00	4,747,465.00	4,830,329.00
Classified Salaries	2000-2999	670,112.00	1,038,084.00	1,473,215.00	1,479,302.00	1,509,206.00	1,459,796.00	1,500,283.00	1,501,095.00
Employee Benefits	3000-3999	157,996.00	350,503.00	1,103,940.00	1,957,527.00	2,011,990.00	1,850,012.00	1,935,832.00	1,961,094.00
Books and Supplies	4000-4999	82,020.00	372,021.00	311,560.00	336,020.00	201,011.00	303,670.00	218,298.00	377,675.00
Services	5000-5999	1,218,661.00	668,504.00	533,672.00	1,053,564.00	934,794.00	655,932.00	848,114.00	897,390.00
Capital Outlay	6000-6599	(3.00)	15,889.00	35,507.00	55,362.00	20,000.00	13,553.00	12,293.00	50,000.00
Other Outgo	7000-7499	0.00	15,844.00	84,664.00	260,684.00	27,242.00	100,000.00	50,000.00	800,000.00
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		2,225,205.00	2,925,301.00	8,070,741.00	9,855,008.00	9,466,939.00	9,181,549.00	9,312,286.00	10,417,583.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	28,415,175.00	1,137,251.00	427,101.00	669,206.00	1,731,845.00	921,955.00	0.00	0.00
Due From Other Funds	9310	(150,000.00)	0.00						
Stores	9320		0.00						
Prepaid Expenditures	9330								
Other Current Assets	9340			427,101.00	669,206.00	1,731,845.00	921,955.00	0.00	0.00
SUBTOTAL ASSETS		28,265,175.00	1,137,251.00	427,101.00	669,206.00	1,731,845.00	921,955.00	0.00	0.00
Liabilities									
Accounts Payable	9500-9599	7,688,466.00	385,824.00	(113,676.00)	(193,655.00)	1,999,651.00	1,283,240.00		
Due To Other Funds	9610	0.00	1,600,000.00		0.00	0.00	0.00	8,400,000.00	0.00
Current Loans	9640	(8,398,775.00)	3,284,250.00	2,771,974.73					
Deferred Revenues	9650			2,658,288.73	(193,655.00)	1,999,651.00	1,283,240.00	8,400,000.00	0.00
SUBTOTAL LIABILITIES		(710,309.00)	5,230,074.00	2,658,288.73	(193,655.00)	1,999,651.00	1,283,240.00	8,400,000.00	0.00
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET TRANSACTIONS		0.00	(4,092,823.00)	(2,231,197.73)	862,861.00	(267,806.00)	(361,285.00)	(8,400,000.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)		17,676,831.00	4,991,400.00	1,638,487.27	(5,114,720.00)	(3,576,129.00)	112,021.00	(5,724,705.00)	(4,908,246.00)
F. ENDING CASH (A + E)		24,295,765.00	29,287,165.00	30,925,652.27	25,810,932.27	22,234,803.27	22,346,824.27	16,622,119.27	11,713,873.27
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

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

Covina-Valley Unified  
Los Angeles County

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>		11,713,873.27	4,320,446.27	9,709,041.27	3,554,916.27				
<b>B. RECEIPTS</b>									
Revenue Limit Sources	8010-8019	0.00	1,710,118.00	0.00	14,707,267.00	15,602,395.00		58,311,469.00	58,311,469.00
Principal Apportionment	8020-8079	0.00	2,200,000.00	2,200,000.00	335,279.00	0.00		9,928,171.00	9,928,171.00
Property Taxes	8080-8099	0.00	35,311.00	12,145.00	0.00	(522,107.00)		154,863.00	154,863.00
Miscellaneous Funds	8100-8299	2,396,067.00	32,309.00	835,465.00	72,943.00	2,185,363.00		7,574,594.00	7,574,594.00
Federal Revenue	8300-8599	76,417.00	1,289,447.00	1,130,945.00	178,152.00	8,428,020.00		22,681,593.00	22,681,594.00
Other State Revenue	8600-8799	372,139.00	200,000.00	200,000.00	850,000.00	2,450,000.00		10,391,302.00	10,391,302.00
Other Local Revenue	8910-8929	0.00	0.00	0.00	3,226,248.00	0.00		3,226,248.00	3,226,248.00
Interfund Transfers In	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources		2,844,623.00	5,467,185.00	4,378,555.00	19,369,889.00	28,143,671.00	0.00	112,268,241.00	112,268,241.00
<b>TOTAL RECEIPTS</b>									
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	4,912,494.00	4,924,667.00	4,775,554.00	9,672,509.00	75,245.00		53,301,152.00	53,301,153.00
Classified Salaries	2000-2999	1,538,192.00	1,449,085.00	1,511,145.00	1,823,155.00	68,031.00		17,020,701.00	17,020,700.00
Employee Benefits	3000-3999	1,982,823.00	1,963,267.00	1,955,661.00	2,177,402.00	991,464.00		20,399,511.00	20,399,510.00
Books and Supplies	4000-4999	305,288.00	352,530.00	714,491.00	301,060.00	843,016.00		4,718,660.00	4,718,660.00
Services	5000-5999	949,253.00	1,258,104.00	1,125,829.00	1,334,585.00	1,094,160.00		12,572,562.00	12,572,563.00
Capital Outlay	6000-6599	50,000.00	50,000.00	0.00	0.00	88,774.00		391,375.00	391,376.00
Other Outgo	7000-7499	500,000.00	80,937.00	450,000.00	3,800,000.00	34,399.00		6,203,770.00	6,203,770.00
Interfund Transfers Out	7500-7629				(294,865.00)	(244,120.00)		(538,785.00)	(538,785.00)
All Other Financing Uses					613,124.00	216,316.00		829,440.00	829,440.00
<b>TOTAL DISBURSEMENTS</b>		10,238,050.00	10,078,590.00	10,532,680.00	19,427,170.00	3,167,285.00	0.00	114,898,387.00	114,898,387.00
<b>D. BALANCE SHEET TRANSACTIONS</b>									
<b>Assets</b>									
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00			0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00		33,302,533.00	
Due From Other Funds	9310							(150,000.00)	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
<b>SUBTOTAL ASSETS</b>		0.00	0.00	0.00	0.00	0.00		33,152,533.00	
<b>Liabilities</b>									
Accounts Payable	9500-9599							11,029,850.00	
Due To Other Funds	9610							1,600,000.00	
Current Loans	9640	0.00	(10,000,000.00)					(3,962,550.27)	
Deferred Revenues	9650	0.00	(10,000,000.00)	0.00	0.00	0.00		8,667,299.73	
<b>SUBTOTAL LIABILITIES</b>								0.00	
Nonoperating								0.00	
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>		0.00	10,000,000.00	0.00	0.00	0.00		24,485,233.27	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
		(7,393,427.00)	5,388,595.00	(6,154,125.00)	(57,281.00)	24,976,386.00	0.00	21,855,087.27	(2,630,146.00)
<b>F. ENDING CASH (A + E)</b>									
		4,320,446.27	9,709,041.27	3,554,916.27	3,497,635.27				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									
								28,474,021.27	

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

Covina-Valley Unified  
Los Angeles County

		July	August	September	October	November	December	January	February
Object	Beginning Balances (Ref: Only)								
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>		3,497,635.27	8,484,251.27	16,222,586.27	18,989,088.27	12,051,322.27	9,052,999.27	10,337,561.27	13,600,954.27
<b>B. RECEIPTS</b>									
Revenue Limit Sources		0.00	892,497.00	9,296,753.00	2,146,812.00	3,968,459.00	7,645,276.00	7,787,769.00	2,035,855.00
Principal Apportionment		213,814.00	379,078.00	0.00	0.00	350,000.00	2,900,000.00	750,000.00	600,000.00
Property Taxes		0.00	0.00	0.00	0.00	0.00	845,318.00	(222,930.00)	7,127.00
Miscellaneous Funds		145,712.00	7,546.00	817,995.00	185,501.00	32,309.00	788,755.00	42,990.00	32,309.00
Federal Revenue		(731,145.00)	1,768,112.00	5,473,676.00	(1,690,997.00)	1,157,848.00	701,323.00	1,757,850.00	2,334,046.00
Other State Revenue		6,735.00	253,729.00	28,619.00	2,000,000.00	650,000.00	450,000.00	2,000,000.00	300,000.00
Other Local Revenue									
Interfund Transfers In									
All Other Financing Sources									
<b>TOTAL RECEIPTS</b>		(364,885.00)	3,300,982.00	15,617,243.00	2,671,326.00	6,158,616.00	13,331,672.00	12,115,679.00	5,308,337.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries		96,419.00	464,456.00	4,528,183.00	4,712,549.00	4,762,696.00	4,798,586.00	4,747,465.00	4,830,328.00
Classified Salaries		670,112.00	1,038,084.00	1,473,215.00	1,479,302.00	1,509,206.00	1,459,796.00	1,500,283.00	1,501,095.00
Employee Benefits		157,996.00	350,503.00	1,193,940.00	2,057,527.00	2,011,960.00	2,050,012.00	1,985,832.00	1,711,094.00
Books and Supplies		82,020.00	372,021.00	311,560.00	299,563.00	201,011.00	303,670.00	218,299.00	377,675.00
Services		1,218,661.00	688,504.00	533,672.00	1,054,105.00	934,794.00	655,932.00	648,114.00	597,390.00
Capital Outlay		0.00	15,889.00	35,507.00	55,362.00	20,000.00	13,553.00	12,293.00	50,000.00
Other Outgo			15,844.00	84,664.00	260,684.00	27,242.00	100,000.00	50,000.00	800,000.00
Interfund Transfers Out									
All Other Financing Uses									
<b>TOTAL DISBURSEMENTS</b>		2,225,208.00	2,825,301.00	7,850,741.00	9,609,092.00	9,158,939.00	9,071,549.00	8,852,286.00	9,557,593.00
<b>D. BALANCE SHEET TRANSACTIONS</b>									
<b>Assets</b>									
Cash Not In Treasury	9111-9199	15,415,175.00	12,728,498.00				0.00		
Accounts Receivable	9200-9299	(150,000.00)							
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
<b>SUBTOTAL ASSETS</b>		0.00	15,265,175.00	12,728,498.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities</b>									
Accounts Payable	9500-9599	7,688,466.00	365,824.00				2,975,561.00		
Due To Other Funds	9610							0.00	
Current Loans	9640	0.00	5,000,000.00						
Deferred Revenues	9650		5,365,824.00				2,975,561.00		0.00
<b>SUBTOTAL LIABILITIES</b>		0.00	7,688,466.00	5,000,000.00	0.00	0.00	2,975,561.00	0.00	
<b>Nonoperating</b>									
Suspense Clearing	9910								
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>		0.00	7,576,709.00	7,362,674.00	0.00	0.00	(2,975,561.00)	0.00	0.00
<b>E. NET INCREASE/DECREASE</b>									
(B - C + D)		4,986,616.00	7,738,335.00	2,766,502.00	(6,937,766.00)	(2,998,323.00)	1,284,562.00	3,263,393.00	(4,248,246.00)
<b>F. ENDING CASH (A + E)</b>		8,484,251.27	16,222,586.27	18,989,088.27	12,051,322.27	9,052,999.27	10,337,561.27	13,600,954.27	9,352,708.27
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

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

Covina-Valley Unified  
Los Angeles County

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)								
<b>A. BEGINNING CASH</b>	9,352,708.27	5,973,959.27	20,772,554.27	14,450,588.27				
<b>B. RECEIPTS</b>								
Revenue Limit Sources								
Principal Apportionment	3,676,817.00	1,710,118.00	0.00	3,676,817.00	15,490,620.00		58,327,793.00	58,327,793.00
Property Taxes	0.00	2,200,000.00	2,200,000.00	335,279.00	0.00		9,928,171.00	9,928,171.00
Miscellaneous Funds	0.00	35,311.00	12,145.00	0.00	(522,107.00)		154,864.00	154,863.00
Federal Revenue	2,396,067.00	32,309.00	835,465.00	72,943.00	2,183,693.00		7,574,594.00	7,574,594.00
Other State Revenue	76,417.00	1,289,447.00	1,130,945.00	178,152.00	8,660,231.00		22,135,914.00	22,135,914.00
Other Local Revenue	400,000.00	300,000.00	322,139.00	850,000.00	2,579,880.00		10,141,302.00	10,141,302.00
Interfund Transfers In				3,226,248.00			3,226,248.00	3,226,248.00
All Other Financing Sources							0.00	
<b>TOTAL RECEIPTS</b>	6,549,301.00	5,567,185.00	4,500,694.00	8,339,439.00	28,392,317.00	0.00	111,488,886.00	111,488,885.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	4,912,494.00	4,924,667.00	4,775,554.00	9,597,509.00	77,942.00		53,228,849.00	53,228,850.00
Classified Salaries	1,538,192.00	1,449,065.00	1,511,145.00	1,773,155.00	60,343.00		16,963,013.00	16,963,012.00
Employee Benefits	1,982,823.00	1,963,267.00	1,955,661.00	2,177,402.00	989,968.00		20,588,015.00	20,588,014.00
Books and Supplies	305,288.00	352,530.00	714,491.00	801,060.00	1,327,472.00		5,666,660.00	5,666,660.00
Services	949,253.00	1,258,104.00	1,725,829.00	1,334,585.00	1,598,529.00		13,177,472.00	13,177,473.00
Capital Outlay	50,000.00	50,000.00	0.00	0.00	88,772.00		391,376.00	391,376.00
Other Outgo	500,000.00	80,937.00	450,000.00	3,800,000.00	34,399.00		6,203,770.00	6,203,770.00
Interfund Transfers Out				318,459.00	(27,804.00)		290,655.00	290,655.00
All Other Financing Uses	(310,000.00)	(310,000.00)	(310,000.00)	(310,000.00)			(3,100,000.00)	(3,100,000.00)
<b>TOTAL DISBURSEMENTS</b>	9,928,050.00	9,768,590.00	10,822,880.00	19,492,170.00	4,149,621.00	0.00	113,408,810.00	113,408,810.00
<b>D. BALANCE SHEET TRANSACTIONS</b>								
<b>Assets</b>								
Cash Not In Treasury							0.00	
Accounts Receivable							28,143,673.00	
Due From Other Funds							(150,000.00)	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
<b>SUBTOTAL ASSETS</b>	0.00	0.00	0.00	0.00	0.00	0.00	27,993,673.00	
<b>Liabilities</b>								
Accounts Payable							11,029,851.00	
Due To Other Funds							0.00	
Current Loans		(19,000,000.00)					(9,000,000.00)	
Deferred Revenues							0.00	
<b>SUBTOTAL LIABILITIES</b>	0.00	(19,000,000.00)	0.00	0.00	0.00	0.00	2,029,851.00	
<b>Nonoperating</b>							0.00	
Suspense Cleaning								
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>	0.00	19,000,000.00	0.00	0.00	0.00	0.00	25,963,822.00	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	(3,378,749.00)	14,798,595.00	(6,321,986.00)	(11,152,731.00)	24,242,696.00	0.00	24,042,898.00	(1,920,925.00)
<b>F. ENDING CASH (A + E)</b>	5,973,959.27	20,772,554.27	14,450,568.27	3,297,837.27				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							27,540,533.27	



First Interim  
2012-13 INTERIM REPORT  
General Fund  
Revenue Limit Summary

19 64436 0000000  
Form RLI

San Joaquin Valley Unified  
San Joaquin County

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>BASE REVENUE LIMIT PER ADA</b>				
1. Base Revenue Limit per ADA (prior year)	0025	6,510.18	6,510.18	6,510.18
2. Inflation Increase	0041	212.00	212.00	212.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,722.18	6,722.18	6,722.18
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit	0024	6,722.18	6,722.18	6,722.18
a. Base Revenue Limit per ADA (from Line 4)	0719	8.76	8.76	8.76
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0033	12,933.52	13,006.68	13,006.68
c. Revenue Limit ADA	0034, 0724	87,054,747.11	87,547,182.68	87,547,182.68
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0489	0.00	0.00	0.00
6. Allowance for Necessary Small School	0272	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0090			
8. Meals for Needy Pupils	0274	0.00	0.00	0.00
9. Special Revenue Limit Adjustments	0275			
10. One-time Equalization Adjustments	0276, 0659	0.00	0.00	0.00
11. Miscellaneous Revenue Limit Adjustments	0217	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0552			
13. Beginning Teacher Salary Incentive Funding	0173	0.00	0.00	0.00
14. Less: Class Size Penalties Adjustment				
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	87,054,747.11	87,547,182.68	87,547,182.68
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	67,665,913.83	68,048,674.15	68,048,674.15
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	806,647.00	806,647.00	806,647.00
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	162,360.00	162,360.00	154,863.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	644,287.00	644,287.00	651,784.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	68,310,200.83	68,692,961.15	68,700,458.15

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>REVENUE LIMIT - LOCAL SOURCES</b>				
25. Property Taxes	0587	9,748,924.00	9,748,924.00	9,478,994.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	40,791.00	40,791.00	449,177.00
28. Less: Charter Schools In-lieu Taxes	0595	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	9,789,715.00	9,789,715.00	9,928,171.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	58,520,485.83	58,903,246.15	58,772,287.15
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	694,654.83	693,724.15	693,724.15
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)	---	(694,654.83)	(693,724.15)	(693,724.15)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	57,825,831.00	58,209,522.00	58,078,563.00
<b>OTHER NON-REVENUE LIMIT ITEMS</b>				
43. Core Academic Program	9001	226,801.00	226,801.00	226,801.00
44. California High School Exit Exam	9002	291,469.00	291,469.00	291,469.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	20,102.00	20,102.00	20,102.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	15,336.00	15,336.00	15,336.00

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)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	66,086,327.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,722.18	2.01%	6,857.18	2.30%	7,015.18
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RLI, line 5b, ID 0719)		8.76	1.94%	8.93	2.35%	9.14
c. Revenue Limit ADA (Form RLI, line 5c, ID 0033)		13,006.68	-2.13%	12,729.64	-2.26%	12,441.64
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		87,547,182.68	-0.16%	87,403,108.50	-0.01%	87,394,060.68
e. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%		0.00%	
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		87,547,182.68	-0.16%	87,403,108.50	-0.01%	87,394,060.68
g. Deficit Factor (Form RLI, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		68,048,674.15	-0.16%	67,936,688.17	-0.01%	67,929,655.49
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		232,906.00	-100.00%		0.00%	
j. Revenue Limit Transfers (Objects 8091 and 8097)		(2,308,176.00)	0.02%	(2,308,557.00)	2.30%	(2,361,756.00)
k. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		112,922.85	269.92%	417,729.83	-87.64%	51,650.51
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		66,086,327.00	-0.06%	66,045,861.00	-0.65%	65,619,550.00
2. Federal Revenues	8100-8299	300,000.00	0.00%	300,000.00	0.00%	300,000.00
3. Other State Revenues	8300-8599	11,172,432.00	-4.88%	10,626,752.00	-1.41%	10,476,752.00
4. Other Local Revenues	8600-8799	1,141,930.00	-21.89%	891,930.00	0.00%	891,930.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,226,248.00	0.00%	3,226,248.00	0.00%	3,226,248.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(9,539,176.00)	4.56%	(9,973,799.00)	4.91%	(10,463,099.00)
6. Total (Sum lines A11 thru A5)		72,387,761.00	-1.76%	71,116,992.00	-1.50%	70,051,381.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				42,570,005.20		42,329,106.20
a. Base Salaries				384,161.00		521,478.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				(625,060.00)		(690,060.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,570,005.20	-0.57%	42,329,106.20	-0.40%	42,160,524.20
2. Classified Salaries				10,238,381.00		10,162,843.00
a. Base Salaries				67,906.00		68,246.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				(143,444.00)		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,238,381.00	-0.74%	10,162,843.00	0.67%	10,231,089.00
3. Employee Benefits	3000-3999	15,422,853.00	-0.72%	15,311,156.00	-0.75%	15,196,940.00
4. Books and Supplies	4000-4999	2,177,620.00	0.00%	2,177,620.00	0.00%	2,177,620.00
5. Services and Other Operating Expenditures	5000-5999	7,419,998.00	-10.18%	6,664,767.00	1.05%	6,734,536.00
6. Capital Outlay	6000-6999	338,309.00	0.00%	338,309.00	0.00%	338,309.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	885,771.00	0.00%	885,770.00	0.00%	885,771.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,947,971.40)	0.00%	(1,947,971.00)	0.00%	(1,947,971.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	216,316.00	0.00%	216,316.00	0.00%	216,316.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(4,000,000.00)		(2,500,000.00)
11. Total (Sum lines B1 thru B10)		77,321,281.80	-6.70%	72,137,916.20	1.88%	73,493,134.20
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(4,933,520.80)		(1,020,924.20)		(3,441,753.20)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		20,541,374.95		15,607,854.15		14,586,929.95
2. Ending Fund Balance (Sum lines C and D1)		15,607,854.15		14,586,929.95		11,145,176.75
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	91,737.00		91,737.00		91,737.00
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	781,318.00		781,318.00		781,318.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,446,958.00		3,375,299.00		3,432,519.00
2. Unassigned/Unappropriated	9790	11,287,841.15		10,338,575.95		6,839,602.75
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,607,854.15		14,586,929.95		11,145,176.75

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,446,958.00		3,375,299.00		3,432,519.00
c. Unassigned/Unappropriated	9790	11,287,841.15		10,338,575.95		6,839,602.75
(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)		14,734,799.15		13,713,874.95		10,272,121.75

**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.

For fiscal years 2013-14 and 2014-15, adjustments for line B1d are inclusive of projections for enrollment decline and attrition through retirements. For 2012-13, line B2d is a result of one-time prior year classified expenditures. For 2013-14 and 2014-15, line B10 reflects the necessary "Required Budget Reductions" to maintain the minimum required 3% reserve level.

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	2,308,176.00	2.46%	2,364,966.00	2.66%	2,427,802.00
2. Federal Revenues	8100-8299	7,274,594.00	0.00%	7,274,594.00	0.00%	7,274,594.00
3. Other State Revenues	8300-8599	11,509,162.19	0.00%	11,509,162.00	0.00%	11,509,162.00
4. Other Local Revenues	8600-8799	9,249,372.00	0.00%	9,249,372.00	0.00%	9,249,372.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	9,539,176.00	4.56%	9,973,799.00	4.91%	10,463,099.00
6. Total (Sum lines A1 thru A5)		39,880,480.19	1.23%	40,371,893.00	1.37%	40,924,029.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				10,731,148.00		10,899,744.00
a. Base Salaries				98,596.00		152,333.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				70,000.00		70,000.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,731,148.00	1.57%	10,899,744.00	2.04%	11,122,077.00
2. Classified Salaries				6,782,319.00		6,800,169.00
a. Base Salaries				17,850.00		17,850.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,782,319.00	0.26%	6,800,169.00	0.26%	6,818,019.00
3. Employee Benefits	3000-3999	4,976,657.00	6.03%	5,276,858.00	5.82%	5,584,045.00
4. Books and Supplies	4000-4999	2,541,040.20	37.31%	3,489,040.00	-7.17%	3,239,040.00
5. Services and Other Operating Expenditures	5000-5999	5,152,565.00	26.40%	6,512,706.00	3.91%	6,767,472.00
6. Capital Outlay	6000-6999	53,067.00	0.00%	53,067.00	0.00%	53,067.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,317,999.00	0.00%	5,317,999.00	0.00%	5,317,999.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,409,186.40	0.00%	1,409,186.00	0.00%	1,409,186.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	613,124.00	0.00%	613,124.00	0.00%	613,124.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		37,577,105.60	7.44%	40,371,893.00	1.37%	40,924,029.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		2,303,374.59		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,430,686.96		4,734,061.55		4,734,061.55
2. Ending Fund Balance (Sum lines C and D1)		4,734,061.55		4,734,061.55		4,734,061.55
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	4,734,061.55		4,734,061.55		4,734,061.55
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		4,734,061.55		4,734,061.55		4,734,061.55
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
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)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
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.						
For 2013-14 and 2014-15, line B1d includes an additional Special Education teacher per year.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	68,394,503.00	0.02%	68,410,827.00	-0.53%	68,047,352.00
2. Federal Revenues	8100-8299	7,574,594.00	0.00%	7,574,594.00	0.00%	7,574,594.00
3. Other State Revenues	8300-8599	22,681,594.19	-2.41%	22,135,914.00	-0.68%	21,985,914.00
4. Other Local Revenues	8600-8799	10,391,302.00	-2.41%	10,141,302.00	0.00%	10,141,302.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,226,248.00	0.00%	3,226,248.00	0.00%	3,226,248.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		112,268,241.19	-0.69%	111,488,885.00	-0.46%	110,975,410.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				53,301,153.20		53,228,850.20
b. Step & Column Adjustment				482,757.00		673,811.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(555,060.00)		(620,060.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	53,301,153.20	-0.14%	53,228,850.20	0.10%	53,282,601.20
2. Classified Salaries						
a. Base Salaries				17,020,700.00		16,963,012.00
b. Step & Column Adjustment				85,756.00		86,096.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(143,444.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,020,700.00	-0.34%	16,963,012.00	0.51%	17,049,108.00
3. Employee Benefits	3000-3999	20,399,510.00	0.92%	20,588,014.00	0.94%	20,780,985.00
4. Books and Supplies	4000-4999	4,718,660.20	20.09%	5,666,660.00	-4.41%	5,416,660.00
5. Services and Other Operating Expenditures	5000-5999	12,572,563.00	4.81%	13,177,473.00	2.46%	13,502,008.00
6. Capital Outlay	6000-6999	391,376.00	0.00%	391,376.00	0.00%	391,376.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,203,770.00	0.00%	6,203,769.00	0.00%	6,203,770.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(538,785.00)	0.00%	(538,785.00)	0.00%	(538,785.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	829,440.00	0.00%	829,440.00	0.00%	829,440.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(4,000,000.00)		(2,500,000.00)
11. Total (Sum lines B1 thru B10)		114,898,387.40	-2.08%	112,509,809.20	1.70%	114,417,163.20
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(2,630,146.21)		(1,020,924.20)		(3,441,753.20)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		22,972,061.91		20,341,915.70		19,320,991.50
2. Ending Fund Balance (Sum lines C and D1)		20,341,915.70		19,320,991.50		15,879,238.30
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	91,737.00		91,737.00		91,737.00
b. Restricted	9740	4,734,061.55		4,734,061.55		4,734,061.55
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	781,318.00		781,318.00		781,318.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,446,958.00		3,375,299.00		3,432,519.00
2. Unassigned/Unappropriated	9790	11,287,841.15		10,338,575.95		6,839,602.75
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		20,341,915.70		19,320,991.50		15,879,238.30

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)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,446,958.00		3,375,299.00		3,432,519.00
c. Unassigned/Unappropriated	9790	11,287,841.15		10,338,575.95		6,839,602.75
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			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)		14,734,799.15		13,713,874.95		10,272,121.75
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.82%		12.19%		8.98%
<b>F. RECOMMENDED RESERVES</b>						
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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds. 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)						
		64,115,795.00		64,115,795.00		64,115,795.00
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)						
		12,590.40		12,302.40		12,122.40
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		114,898,387.40		112,509,809.20		114,417,163.20
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)		114,898,387.40		112,509,809.20		114,417,163.20
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)		3,446,951.62		3,375,294.28		3,432,514.90
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)		3,446,951.62		3,375,294.28		3,432,514.90
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

### 1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)		
Current Year (2012-13)	12,933.52	13,006.68	0.6%	Met
1st Subsequent Year (2013-14)	12,728.22	12,729.64	0.0%	Met
2nd Subsequent Year (2014-15)	12,440.22	12,441.64	0.0%	Met

### 1B. Comparison of District ADA to the Standard

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

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

Explanation:  
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2012-13)	13,137	13,137	0.0%	Met
1st Subsequent Year (2013-14)	12,836	12,836	0.0%	Met
2nd Subsequent Year (2014-15)	12,648	12,648	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 budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	13,406	14,155	94.7%
Second Prior Year (2010-11)	13,088	13,907	94.1%
First Prior Year (2011-12)	12,867	13,367	96.3%
Historical Average Ratio:			95.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.5%

#### 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)	12,590	13,137	95.8%	Not Met
1st Subsequent Year (2013-14)	12,302	12,836	95.8%	Not Met
2nd Subsequent Year (2014-15)	12,122	12,648	95.8%	Not 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 NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

**Explanation:**  
(required if NOT met)

In 2011-12, the District implemented the "Saturday Academic School" program as an attendance strategy to capture lost student in-seat time. The ADA to enrollment ratio for that school year improved over the three prior years. As a result, the District has adjusted the current and subsequent school years' ADA to enrollment trend accordingly.

4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)			Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	
Current Year (2012-13)	67,615,546.00	68,006,734.00	0.6%	Met
1st Subsequent Year (2013-14)	68,573,726.00	67,936,689.00	-0.9%	Met
2nd Subsequent Year (2014-15)	68,820,275.00	67,929,656.00	-1.3%	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 budget adoption 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)	62,432,392.16	69,805,339.62	89.4%
Second Prior Year (2010-11)	63,899,082.04	71,544,654.71	89.3%
First Prior Year (2011-12)	63,512,742.66	71,506,397.29	88.8%
Historical Average Ratio:			89.2%

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.2% to 92.2%	86.2% to 92.2%	86.2% to 92.2%

### 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)	68,231,239.20	77,104,965.80	88.5%	Met
1st Subsequent Year (2013-14)	67,803,105.20	71,921,600.20	94.3%	Not Met
2nd Subsequent Year (2014-15)	67,588,553.20	73,276,818.20	92.2%	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 NOT MET** - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

**Explanation:**  
(required if NOT met)

For 2013-14 and 2014-15, the Salaries and Benefit to Total Expenditures have exceeded the standard ratio. This is due to a combination of the current natural rise in salaries (step/column) and benefit costs versus new revenues sources. As a result, included within the Multi-Year Projections is a necessary "Budget Reduction" amount of \$3.1 million.

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2012-13)	7,406,539.00	7,574,594.00	2.3%	No
1st Subsequent Year (2013-14)	7,406,539.00	7,574,594.00	2.3%	No
2nd Subsequent Year (2014-15)	7,406,539.00	7,574,594.00	2.3%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2012-13)	13,947,696.00	22,681,594.19	62.6%	Yes
1st Subsequent Year (2013-14)	14,397,696.00	22,135,914.00	53.7%	Yes
2nd Subsequent Year (2014-15)	14,247,696.00	21,985,914.00	54.3%	Yes

Explanation:  
(required if Yes)

The 2012-13 revenues increased primarily as a result of recoding \$7.2 million of Special Education funding due to Covina-Valley becoming the Administrative Unit of the Special Education Local Plan Area effective July 1, 2012.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2012-13)	13,737,238.00	10,391,302.00	-24.4%	Yes
1st Subsequent Year (2013-14)	13,103,975.00	10,141,302.00	-22.6%	Yes
2nd Subsequent Year (2014-15)	13,103,975.00	10,141,302.00	-22.6%	Yes

Explanation:  
(required if Yes)

The 2012-13 revenues were adjusted based on a combination of the following: Total of \$3.8 million of additional revenue for Regional Occupational Program reimbursement, E-Rate funding, TRAN interest, Transportation reimbursement; Decrease \$7.2 million from recoding of Special Education funding as a result of Covina-Valley being the Administrative Unit of the Special Education Local Plan Area effective July 1, 2012. These adjustments are carried out to the subsequent fiscal years.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2012-13)	5,200,396.00	4,718,660.20	-9.3%	Yes
1st Subsequent Year (2013-14)	5,200,396.00	5,666,660.00	9.0%	Yes
2nd Subsequent Year (2014-15)	5,200,396.00	5,416,660.00	4.2%	No

Explanation:  
(required if Yes)

The 2012-13 reduction is primarily a reduction of the Instructional Material Fund Tier III transfer. For 2013-14, the reduction is primarily due to the exhaustion of the one-time Microsoft Voucher reimbursement funding program.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2012-13)	11,951,211.00	12,572,563.00	5.2%	Yes
1st Subsequent Year (2013-14)	11,638,236.00	13,177,473.00	13.2%	Yes
2nd Subsequent Year (2014-15)	12,025,607.00	13,502,008.00	12.3%	Yes

Explanation:  
(required if Yes)

The 2012-13 increase is a combination of budgeting newly received Mandated Block Grant funding and fully budgeting the locally restricted school site budgets. For 2013-14 and 2014-15, the increase is primarily attributed to the reallocation of program funding.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2012-13)	35,091,473.00	40,647,490.19	15.8%	Not Met
1st Subsequent Year (2013-14)	34,908,210.00	39,851,810.00	14.2%	Not Met
2nd Subsequent Year (2014-15)	34,758,210.00	39,701,810.00	14.2%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2012-13)	17,151,607.00	17,291,223.20	0.8%	Met
1st Subsequent Year (2013-14)	16,838,632.00	18,844,133.00	11.9%	Not Met
2nd Subsequent Year (2014-15)	17,226,003.00	18,918,668.00	9.8%	Not Met

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

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

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

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

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

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

The 2012-13 revenues increased primarily as a result of recoding \$7.2 million of Special Education funding due to Covina-Valley becoming the Administrative Unit of the Special Education Local Plan Area effective July 1, 2012.

The 2012-13 revenues were adjusted based on a combination of the following: Total of \$3.8 million of additional revenue for Regional Occupational Program reimbursement, E-Rate funding, TRAN interest, Transportation reimbursement; Decrease \$7.2 million from recoding of Special Education funding as a result of Covina-Valley being the Administrative Unit of the Special Education Local Plan Area effective July 1, 2012. These adjustments are carried out to the subsequent fiscal years.

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

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

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

The 2012-13 reduction is primarily a reduction of the instructional Material Fund Tier III transfer. For 2013-14, the reduction is primarily due to the exhaustion of the one-time Microsoft Voucher reimbursement funding program.

The 2012-13 increase is a combination of budgeting newly received Mandated Block Grant funding and fully budgeting the locally restricted school site budgets. For 2013-14 and 2014-15, the increase is primarily attributed to the reallocation of program funding

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,122,407.12	3,143,496.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		3,143,496.00	

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

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

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



## 8. CRITERION: Deficit Spending

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available 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.

<sup>2</sup>A 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)	12.8%	12.2%	9.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.3%	4.1%	3.0%

### 8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2012-13)	(4,933,520.80)	77,321,281.80	6.4%	Not Met
1st Subsequent Year (2013-14)	(1,020,924.20)	72,137,916.20	1.4%	Met
2nd Subsequent Year (2014-15)	(3,441,753.20)	73,493,134.20	4.7%	Not Met

### 8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:  
(required if NOT met)

For 2012-13, employee prior year furlough days were reinstated as per contractual language agreement. For the subsequent fiscal years, the District has a Budget Stabilization Plan to reduce deficit spending. The Multi-Year Projections include a "Required Budget Reduction" amount of \$4.0 million for 2013-14 and \$2.5 million for 2014-15 to ensure the District will be able to meet the required 3% reserve level in future years.

**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)		20,341,915.70	Met
1st Subsequent Year (2013-14)		19,320,991.50	Met
2nd Subsequent Year (2014-15)		15,879,236.30	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)		3,497,635.27	Met

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

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

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

Explanation:  
(required if NOT met)

## 10. CRITERION: Reserves

**STANDARD:** Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

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

<sup>3</sup> 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)	12,590	12,302	12,122
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):

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

Yes

	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)	64,115,795.00	64,115,795.00	64,115,795.00

### 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)	114,898,387.40	112,509,809.20	114,417,163.20
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, If Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	114,898,387.40	112,509,809.20	114,417,163.20
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,446,951.62	3,375,294.28	3,432,514.90
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)	3,446,951.62	3,375,294.28	3,432,514.90

# **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	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
(Unrestricted resources 0000-1999 except Line 4)			
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)	3,446,958.00	3,375,299.00	3,432,519.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	11,287,841.15	10,338,575.95	6,839,602.75
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	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)	14,734,799.15	13,713,874.95	10,272,121.75
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.82%	12.19%	8.98%
District's Reserve Standard (Section 10B, Line 7):	3,446,951.62	3,375,294.28	3,432,514.90
Status:	Met	Met	Met

## **10D. Comparison of District Reserve Amount to the Standard**

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

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

Explanation:  
(required if NOT met)

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

Yes

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

State Mandated Costs - Standardized Testing and Reporting Program Audit review for fiscal years 1997-98 through 2003-04. The potential negative impact is \$363,640.

### S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

### S3. Temporary Interfund Borrowings

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

Yes

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

Anticipation of the following: \$1.5 million Temporary Loan from Fund 13 (Nutrition Services) to Fund 11 (Adult Education) in late Spring of 2013 due to future apportionment deferrals to come; and, an on-going \$150 thousand Temporary Loan from Fund 01 (General Unrestricted) to Fund 12 (Child Development) as a result of the quarterly reimbursement process.

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2012-13)	(9,630,315.00)	(9,539,176.00)	-0.9%	(91,139.00)	Met
1st Subsequent Year (2013-14)	(10,221,728.00)	(9,973,799.00)	-2.4%	(247,929.00)	Met
2nd Subsequent Year (2014-15)	(10,873,864.00)	(10,463,099.00)	-3.8%	(410,765.00)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2012-13)	3,363,124.00	3,226,248.00	-4.1%	(136,876.00)	Met
1st Subsequent Year (2013-14)	3,363,124.00	3,226,248.00	-4.1%	(136,876.00)	Met
2nd Subsequent Year (2014-15)	3,363,124.00	3,226,248.00	-4.1%	(136,876.00)	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2012-13)	664,210.00	829,440.00	24.9%	165,230.00	Not Met
1st Subsequent Year (2013-14)	664,210.00	829,440.00	24.9%	165,230.00	Not Met
2nd Subsequent Year (2014-15)	664,210.00	829,440.00	24.9%	165,230.00	Not Met

#### 1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

In the past, the transfer of Tier III Child Development funds had been completed through a contribution process. As per the California School Accounting Manual, the proper entry is a Transfer Out. Effective the 2012-13 fiscal year, the District has corrected the process.

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

Project Information:  
(required if YES)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

## S6. Long-term Commitments

Identify all existing and new multiyear commitments\* 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.

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

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

DATA ENTRY: If Budget Adoption data exist (Form 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 Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

Yes

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

No

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	4	General Fund	General Fund	382,732
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	6	General Fund	General Fund	2,521,700
State School Building Loans				
Compensated Absences				

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

GOB 2001 SERIES A	14	Bond Interest and Redemption Fund 51.0	Local Property Tax Assessment	14,405,000
GOB 2001 SERIES B	16	Bond Interest and Redemption Fund 51.0	Local Property Tax Assessment	19,798,401
GOB 2006 SERIES A	19	Bond Interest and Redemption Fund 51.0	Local Property Tax Assessment	44,570,000
GOB 2006 SERIES B	21	Bond Interest and Redemption Fund 51.0	Local Property Tax Assessment	16,712,107
QZAB	11	Building Fund 21.1	Building Fund 21.1	4,195,734

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Current Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases	114,119	114,119	114,119	114,119
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	1,398,392	1,398,391	322,766	322,767
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

GOB 2001 SERIES A	1,120,520	1,157,633	1,186,195	1,220,945
GOB 2001 SERIES B	1,876,986	1,966,236	2,045,424	2,129,599
GOB 2006 SERIES A	2,490,619	2,639,619	2,821,019	2,993,744
GOB 2006 SERIES B	940,000	895,000	840,000	825,000
QZAB	326,040	337,291	349,105	361,509
Total Annual Payments:	8,266,676	8,508,289	7,678,628	7,967,683
Has total annual payment increased over prior year (2011-12)?		Yes	No	No



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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase in the debt service payments for the General Obligation Bonds are funded through Local Property Tax Assessments

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

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

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

No

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

Explanation:  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

#### 2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
6,737,951.00	6,737,951.00
6,737,951.00	6,737,951.00

Actuarial	Actuarial
Jul 01, 2011	Jul 01, 2011

#### 3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method  
Current Year (2012-13)  
1st Subsequent Year (2013-14)  
2nd Subsequent Year (2014-15)  
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)  
(Funds 01-70, objects 3701-3752)  
Current Year (2012-13)  
1st Subsequent Year (2013-14)  
2nd Subsequent Year (2014-15)  
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2012-13)  
1st Subsequent Year (2013-14)  
2nd Subsequent Year (2014-15)  
d. Number of retirees receiving OPEB benefits  
Current Year (2012-13)  
1st Subsequent Year (2013-14)  
2nd Subsequent Year (2014-15)

Budget Adoption (Form 01CS, Item S7A)	First Interim
728,349.00	728,349.00
728,349.00	728,349.00
728,349.00	728,349.00

580,644.00	693,260.00
580,644.00	615,221.00
580,644.00	615,221.00

501,867.00	472,391.00
501,867.00	437,814.00
501,867.00	388,001.00

90	103
90	103
90	103

#### 4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	1,174,830.00	1,167,312.00
b.	1,174,830.00	1,167,312.00

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	880,679.00	880,680.00
	880,679.00	880,680.00
	880,679.00	880,680.00

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

b.	880,679.00	880,680.00
	880,679.00	880,680.00
	880,679.00	880,680.00

4. Comments:

## S8. Status of Labor Agreements

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

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

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

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

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

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

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

Yes

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	609.3	591.4	584.4	576.4

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

n/a

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?

No

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since Budget Adoption

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

July 2010

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

Yes

If Yes, date of Superintendent and CBO certification:

Jul 01, 2010

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: Sept 01, 2010

End Date: Aug 31, 2013

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)?

Yes

Yes

Yes

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

1,775,000

1,775,000

n/a

% 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)

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

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

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

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

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

No		

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

--

**Certificated (Non-management) Step and Column Adjustments**

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

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

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

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

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

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


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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.  
If No, continue with section S8B.

Yes

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	536.0	502.9	502.9	502.9

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

n/a

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?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

July 2010

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

Yes

If Yes, date of Superintendent and CBO certification:

Jul 01, 2010

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: Sept 01, 2010

End Date: Aug 31, 2013

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)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

Multiyear Agreement

Total cost of salary settlement

1,000,000

1,000,000

n/a

% 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)

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

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

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

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

- Are any new costs negotiated since budget adoption for prior year settlements included in the interim?
- If Yes, amount of new costs included in the interim and MYPs
- If Yes, explain the nature of the new costs:

No		

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Yes

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	114.0	116.5	116.5	116.5

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
925,000	925,000	n/a

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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



S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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


## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:  
(optional)

## End of School District First Interim Criteria and Standards Review

First Interim  
2012-13 Original Budget  
Technical Review Checks

Covina-Valley Unified

Los Angeles 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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (W) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (W) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAED-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAED-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAED-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by

resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73.

PASSED

UNR-NET-POSITION-NEG - (W) - Object 9790 is greater than zero in the following resources by fund. Positive balances in funds 61 through 73, in restricted resources, must be reported in Object 9796 and/or Object 9797. This check will be fatal in the SACS2013 software.

EXCEPTION

FUND	RESOURCE	AMOUNT
63	9010	1,391.44

Explanation: Prior Year donation to "Kids Korner" program. Funds to be expended in January 2013.

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund.

PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Assets (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

## SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589, 0721), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RLI.

PASSED

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RLI (Line 42).

PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587, 0588, 0589, and 0721) in

Form RLI.

PASSED

ADA-RL-COMPARISON - (F) - In Form AI, Total Revenue Limit - K-12 ADA (Line 7) minus ADA from Necessary Small Schools (Line 8) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 21a), plus ADA for Revenue Limit Funded Charters (Line 22) should agree with the ADA reported in Form RLI, Line 5c. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RLI (unless Line 31 is zero). PASSED

## EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

First Interim  
2012-13 Projected Totals  
Technical Review Checks

Covina-Valley Unified

Los Angeles 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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (W) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (W) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAED-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAED-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAED-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by



resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73.

PASSED

UNR-NET-POSITION-NEG - (W) - Object 9790, in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 9792) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
35	7710	8545	-690,961.68

Explanation:Revenue returned to the Office of Public School Construction.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

EXCEPTION

FUND	RESOURCE	VALUE
35	7710	-648,961.68

Explanation:Revenue returned to the Office of Public School Construction.

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Assets (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

## SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589, 0721), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RLI.

PASSED

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RLI (Line 42).

PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587, 0588, 0589, and 0721) in Form RLI. PASSED

ADA-RL-COMPARISON - (F) - In Form AI, Total Revenue Limit - K-12 ADA (Line 7) minus ADA from Necessary Small Schools (Line 8) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 21a), plus ADA for Revenue Limit Funded Charters (Line 22) should agree with the ADA reported in Form RLI, Line 5c. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RLI (unless Line 31 is zero). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6 where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RLI) must be provided. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

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.) PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms

should be corrected before an official export is completed.

PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed.

PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.

PASSED

Checks Completed.