



COVINA-VALLEY
UNIFIED SCHOOL DISTRICT



"Creating Extraordinary Futures!"

Covina-Valley Unified School District

2012-13
Second Interim Report
March 18, 2013

Table of Contents

Introduction: Letter to the Superintendent

2012-13 Second Interim Assumptions

Pages

I. Summary of Second Interim Assumptions	Pages 1.1 - 1.2
II. Revenue Considerations	Pages 2.1 - 2.4
III. Expenditure Considerations	Pages 3.1 - 3.7
IV. Financial Analysis	Pages 4.1 - 4.8
V. District Reserves	Page 5.1
VI. Multi-Year Projections	Pages 6.1 - 6.7
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: March 18, 2013

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

From: David A. Rivera, Chief Business Officer

RE: 2012-13 Second 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:

	Closing Date	Filing Date
First Interim	Oct 31, 2012	Dec 15, 2012
Second Interim	Jan 31, 2013	Mar 15, 2013

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 Second Interim Assumptions

**Summary of Second 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%	1.65%	2.20%
COLA Amount	\$212/ADA	\$111/ADA	\$151/ADA
Applied Deficit Factor	(22.272%)	(22.272%)	(22.272%)
 Budgeted COLA	 3.24%	 1.65%	 2.20%
 Net ADA Funding	 \$5,231.82	 \$5,318.21	 \$5,407.75
Incremental Change	\$56.13	\$86.39	\$89.54
 Funded ADA	 13,007	 12,748	 12,460
Decrease in Funded ADA	(224)	(259)	(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	1.65%	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

Second 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>"Budget Stabilization Plan"</u>			
<u>External Transfers into GF</u>			
Adult Education	\$0	\$1,000,000	\$0
Deferred Maintenance	\$0	\$ 750,000	\$0
Tier III Flexibility	\$0	\$1,000,000	\$1,000,000
<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	2.8%	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)	(6)	(8)
<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.

Factors	2011-12	2012-13
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 remain projected at \$68.4 million, of which a one-time adjustment of \$600 thousand is attributed to revisions to the 2011-12 and 2010-11 attendance reports.
- Revenues to be received as follows:
 - ✓ \$9.9 million in property taxes (Based on data provided by the Los Angeles County Assessor's Office)
 - ✓ \$14.7 million from the Education Protection Account (EPA)
 - ✓ \$43.8 million subsidized by the State (Commonly referred to as State aid)

- The passage of Proposition 30 did not provide budgetary relief to districts.
- The Proposition, along with a reduction of inter-year deferrals, has provided some cashflow relief for the District. The amount of budget year funds to be deferred into the new fiscal year equals 25% or \$14.6 million.
- The District realized a decline of 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 Second Interim projections.

Resource	Program	Funding	Transfers
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	\$ 30,395	\$ -
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	\$ 5,278,133	\$ 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	\$ 5,494,449	\$ 5,277,373

Other Programs

- Unrestricted Lottery revenue (non-Proposition 20) is budgeted at \$2.1 million, an increase of \$162 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 prior year. 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 \$389 thousand. Mandated Block Grant revenues have not been projected for 2013-14 and 2014-15.
 - ✓ The State currently has an outstanding liability of over \$2 billion owed to school districts. No additional revenues have been incorporated in the budget projections for outstanding balances.
- Interest earnings are budgeted at \$60 thousand, assuming a 0.7% interest rate and an average daily cash balance of about \$8.5 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 full restoration of earlier reductions that 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 tenthly basis.

Annual Contribution Levels

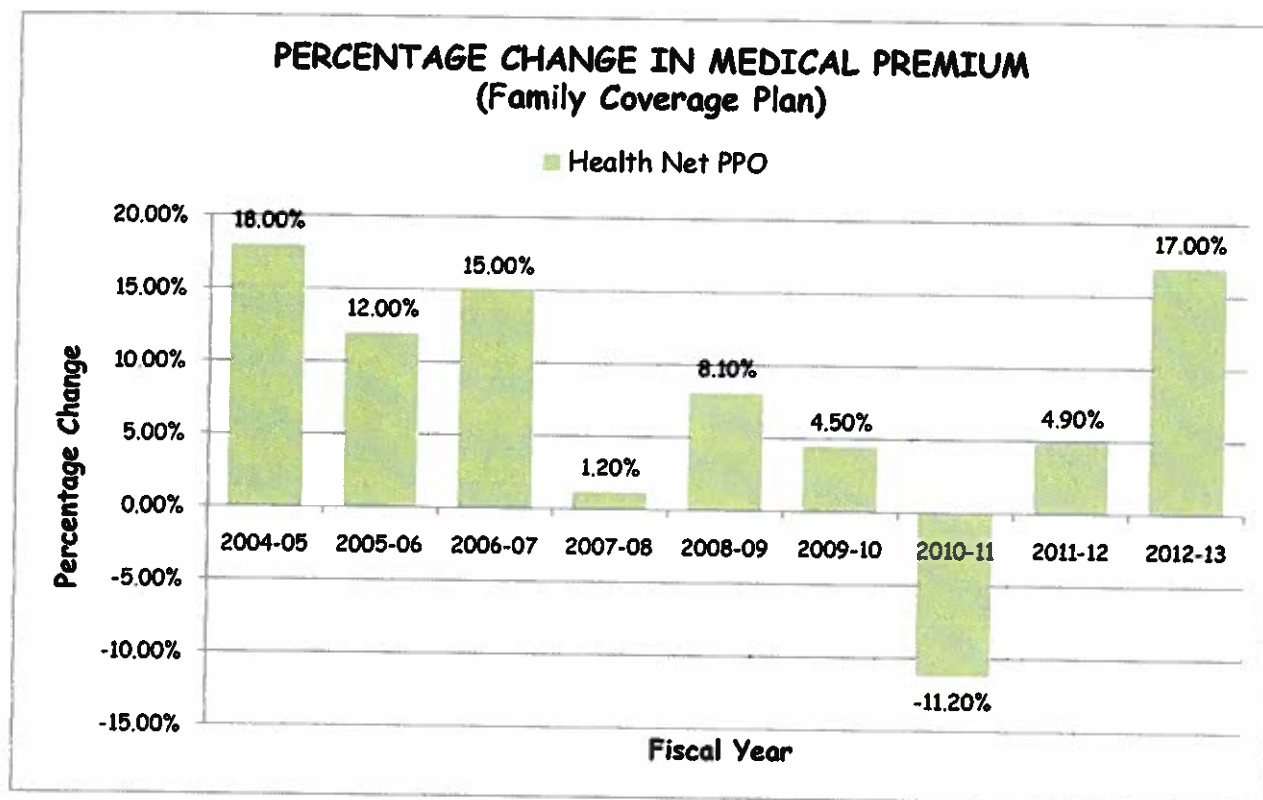
<u>Health Net (HMO)</u>	<u>District</u>	<u>Employee</u>	<u>Totals</u>
Employee	\$ 4,820	\$ 0	\$ 4,820
Dependent	\$10,063	\$ 300	\$10,363
Family	\$13,619	\$ 600	\$14,219

<u>Kaiser</u>	<u>District</u>	<u>Employee</u>	<u>Totals</u>
Employee	\$ 4,944	\$ 0	\$ 4,944
Dependent	\$10,280	\$ 350	\$10,630
Family	\$13,886	\$ 700	\$14,586

<u>Health Net (PPO)</u>	<u>District</u>	<u>Employee</u>	<u>Totals</u>
Employee	\$ 5,730	\$ 0	\$ 5,730
Dependent	\$11,669	\$ 650	\$12,319
Family	\$15,902	\$1,000	\$16,902

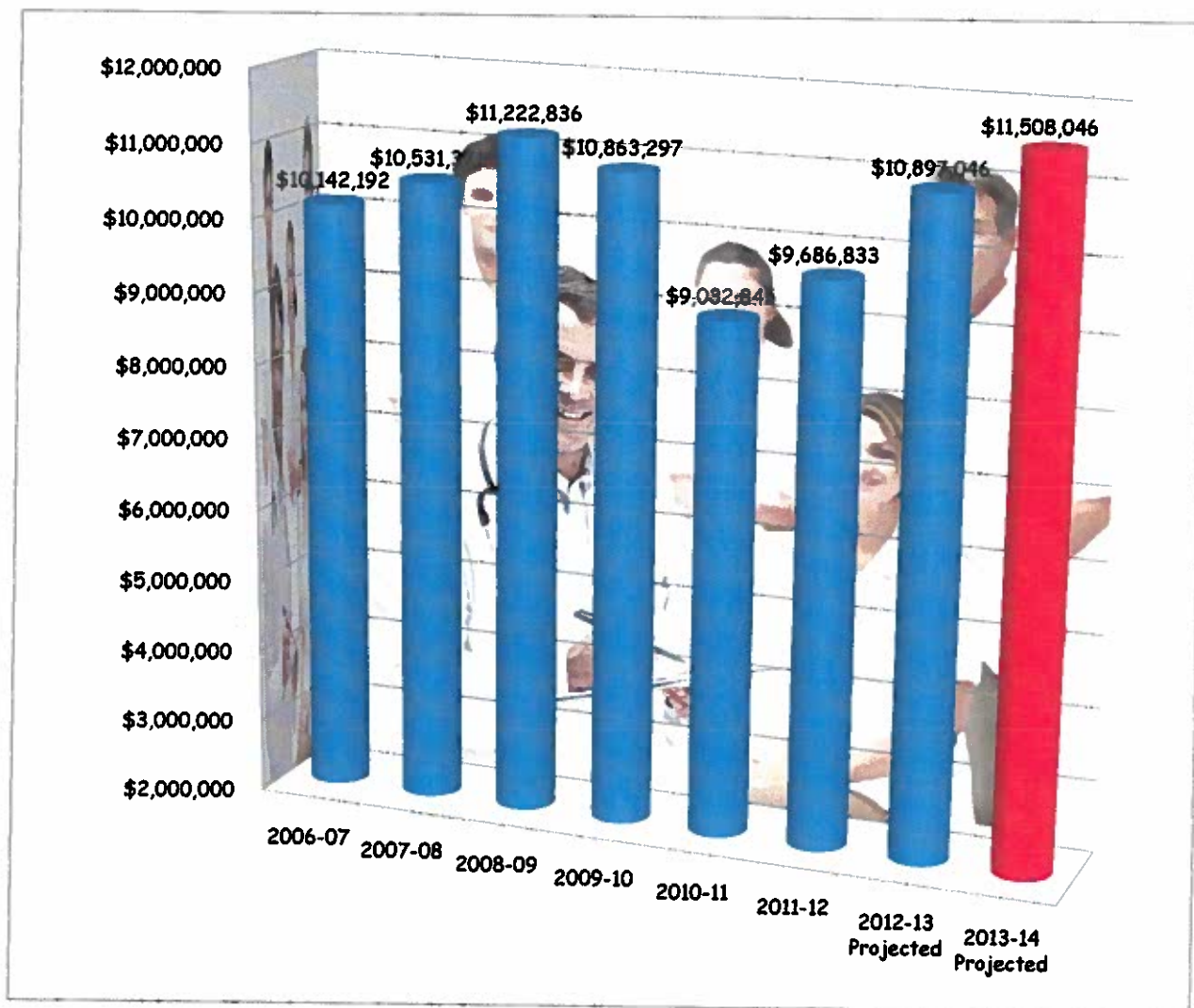
- Historically, the District's greatest cost factor for insurance is related to family coverage. Collectively, about two-thirds of overall premiums paid are for family coverage. Depicted on the next page is a chart of the historical premiums for those respective plans.

Historical Medical Insurance Premium Rate Trends



- Since the 2003-04 fiscal year the District has experienced the following aggregate rate increases for family coverage plans:
 - Health Net PPO - 89.32%
 - Health Net HMO - 83.25%
 - Kaiser - 61.74%
- 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, vision, and life 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 \$10.9 million for the budget year, an increase in contributions of \$1.21 million over the prior year. Projected costs have been offset by utilizing one-time adjustments totaling \$611 thousand: these adjustments consist of using 2011-12 Health and Welfare Fund Reserves of \$247 thousand and Holiday Credits offered by Health Net totaling \$364 thousand (\$339 thousand for active employees and \$25 thousand for retirees). The 2012-13 Health and Welfare Fund balance will be reduced from \$259 thousand to \$12 thousand as per the 2011-12 "Budget Stabilization Plan."



- For 2012-13, the projected costs were adjusted downward by \$611 thousand for one-time savings. Added to the chart under 2013-14, is the baseline costs prior to any new rate increases.

- 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 students); 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 (month 6)

Regular Education	Special Education	Student/Teacher Ratios
Grades K-3: 3,251	430 Students	Grades K-3: 22:1
Grades 4-8: 4,445	104 Other Programs	Grades 4-5: 35:1
Grades 9-12: 4,675		Grades 6-8: 37:1
	Total: 12,905 Students	Grades 9-12: 37:1

Unrestricted General Fund Expenditures include:

- Substitute teacher costs are budgeted at \$977 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 \$3.2 million, which reflects a 2.8% 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.....\$1.3 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 Education 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%.

- Property/Liability damage insurance in General Fund is budgeted at \$420 thousand. The 2011-12 "Budget Stabilization Plan" includes a continuous contribution of \$35 thousand per year from the Property/Liability ending fund balance for three years (2012-13 through 2014-15).
- Utility, postage, and other operating costs are budgeted at \$3.3 million which incorporates changes in rates and demand charges. This is an increase of \$150 thousand over First Interim projections to cover the additional water costs. Telephone and postage are budgeted at \$541 thousand; natural gas for \$101 thousand; lights and power for \$1.9 million; laundry services for \$22 thousand; waste disposal for \$93 thousand; and water for \$604 thousand.

Contributions from General Fund

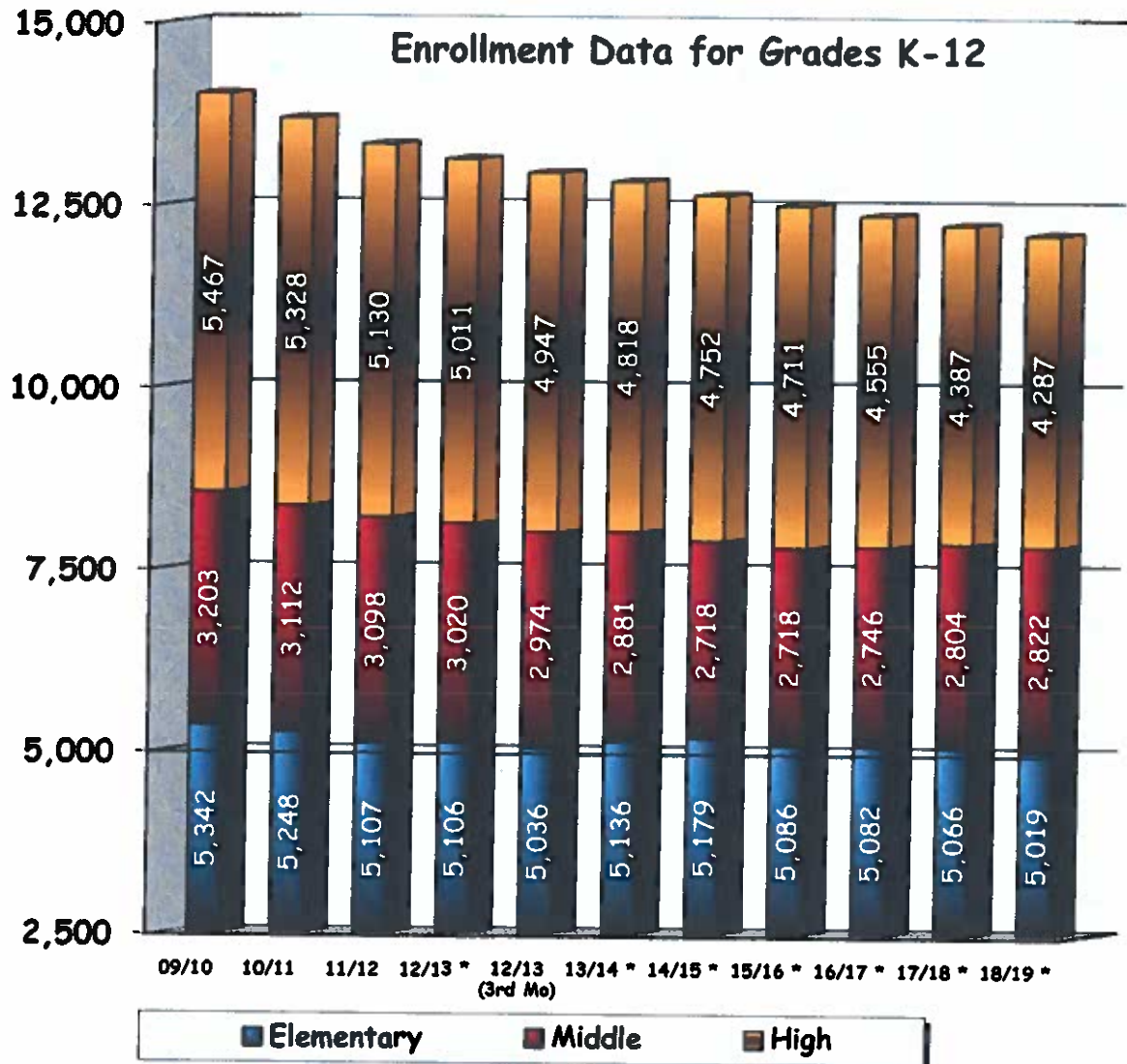
- Contributions rose from \$6.2 million to \$6.6 million, an increase of \$318 thousand
- Changes in contribution levels for Second Interim
 - ✓ Special Education - \$255 thousand
 - ✓ Special Education Transportation - \$33 thousand
 - ✓ Regular Home-to-School Transportation - \$29 thousand
- Special Education is now budgeted at \$6.1 million
- Special Education Transportation is now budgeted at \$390 thousand
- Regular Home-to-School Transportation is now budgeted at \$107 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 the current economic

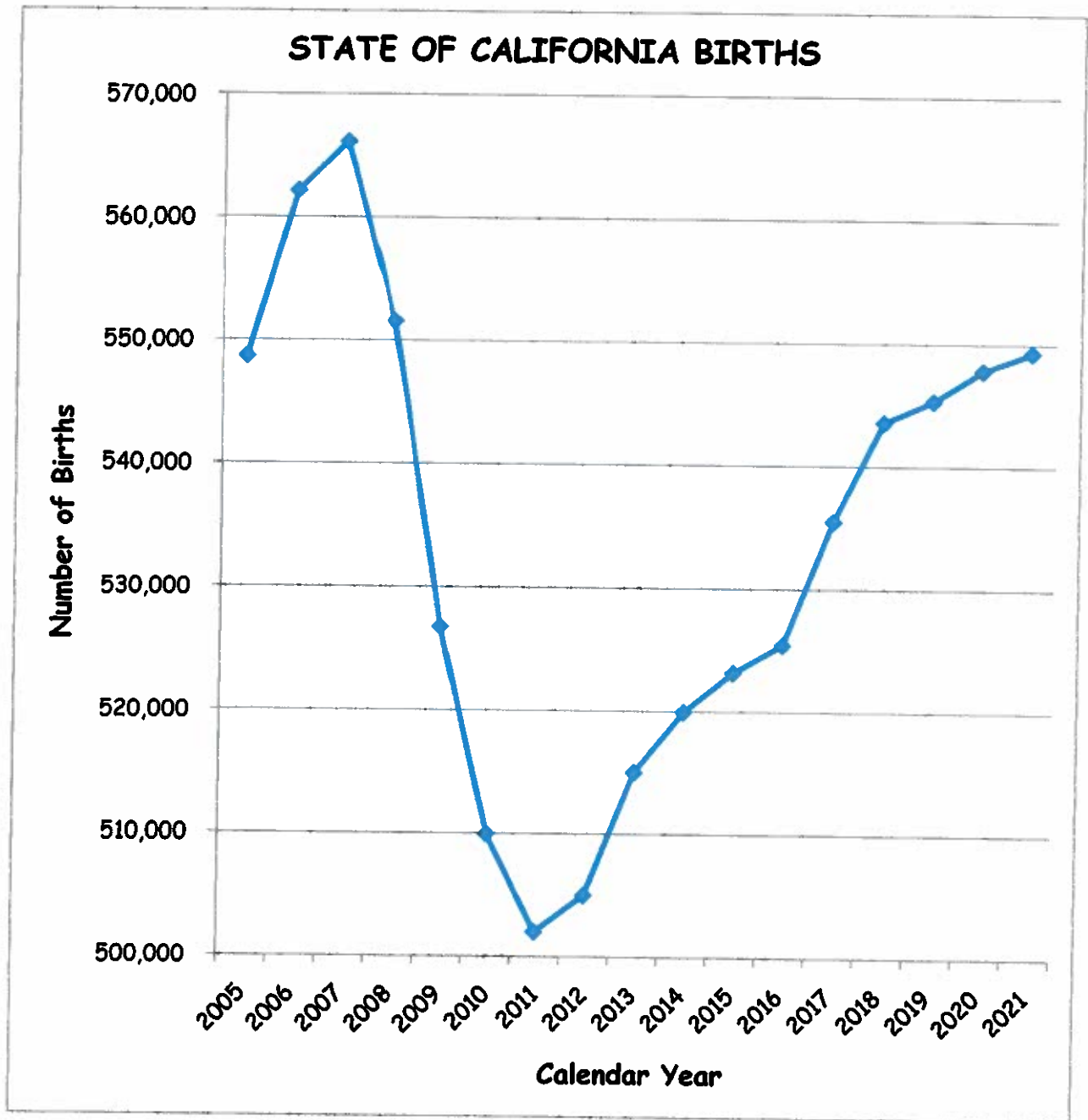
recession. It is difficult to gauge when enrollment trends will stabilize. As depicted in the chart on the previous page, the District is targeted, with the latest projection, to realize continual declines in student enrollment at least through 2018-19. If these projections are to materialize, the cumulative 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 12,905, an additional decline of 232.

State Birth Rate Trends

- The chart below provides actual/projected birth rate trends for California over a sixteen-year period.

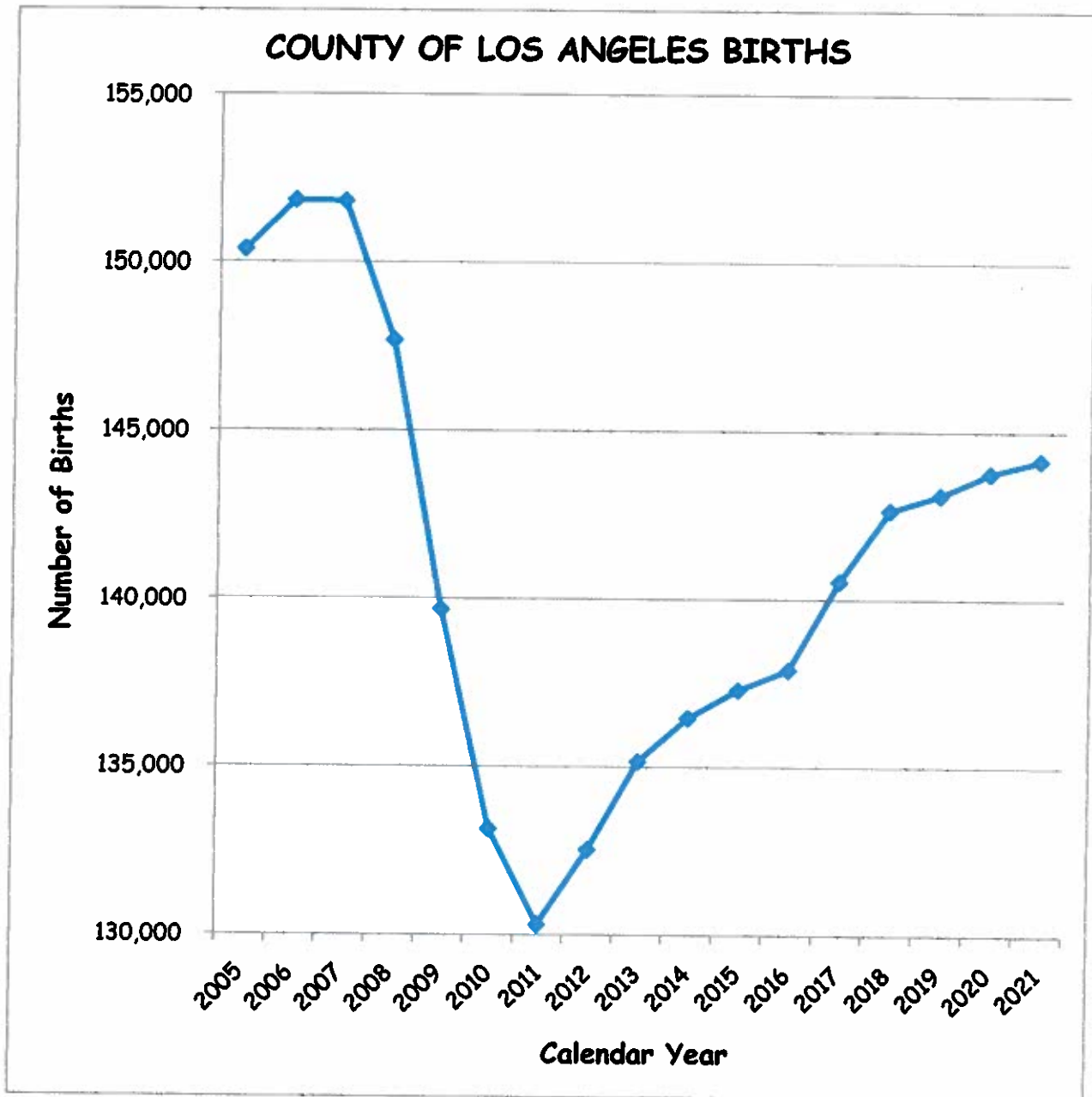
✓ Information provided by Davis Demographics and Planning



County Birth Rate Trends

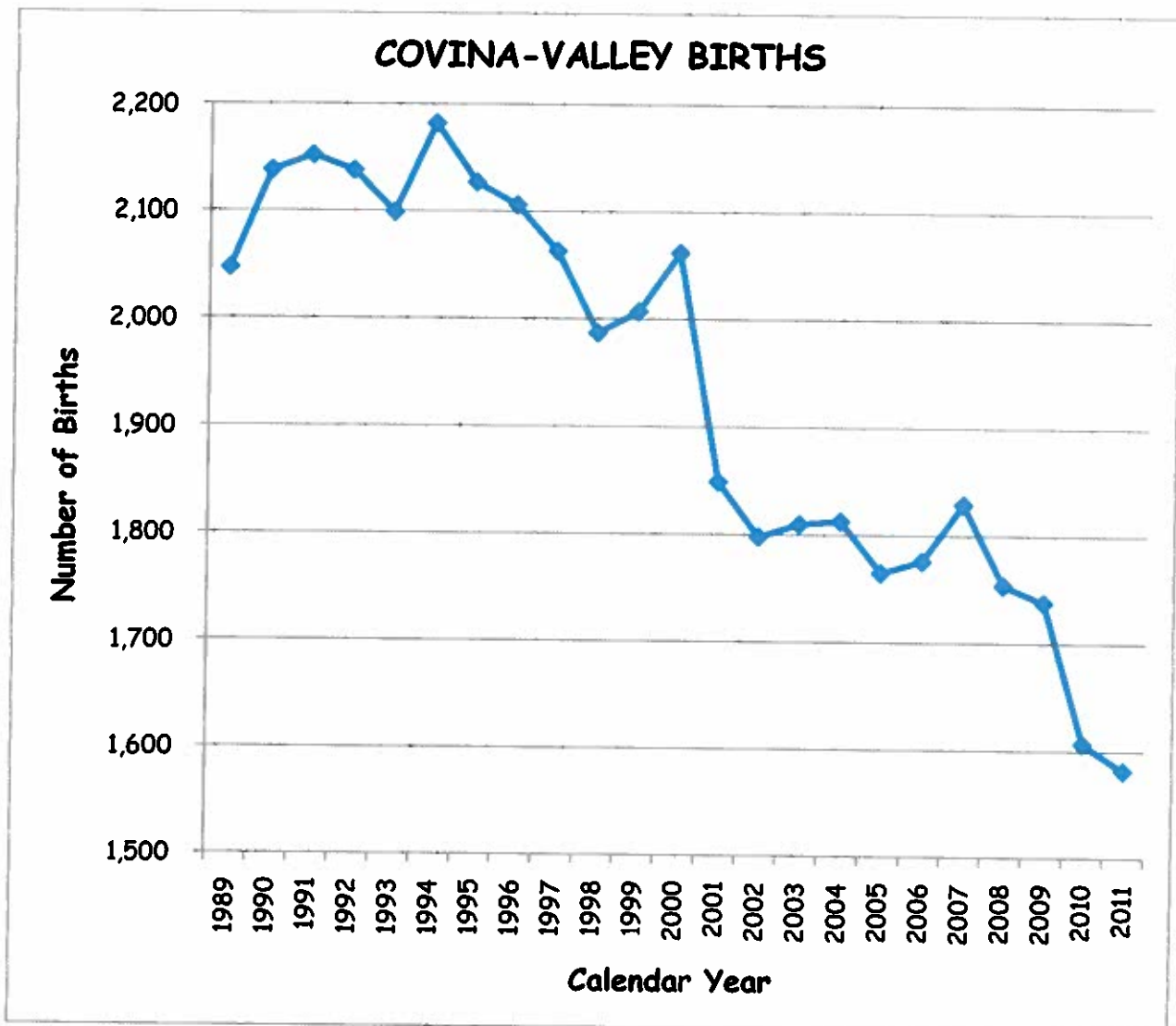
- The chart below provides actual/projected birth rate trends for Los Angeles County for a sixteen-year period.

✓ Information provided by Davis Demographics and Planning



Covina-Valley USD Birth Rate Trends

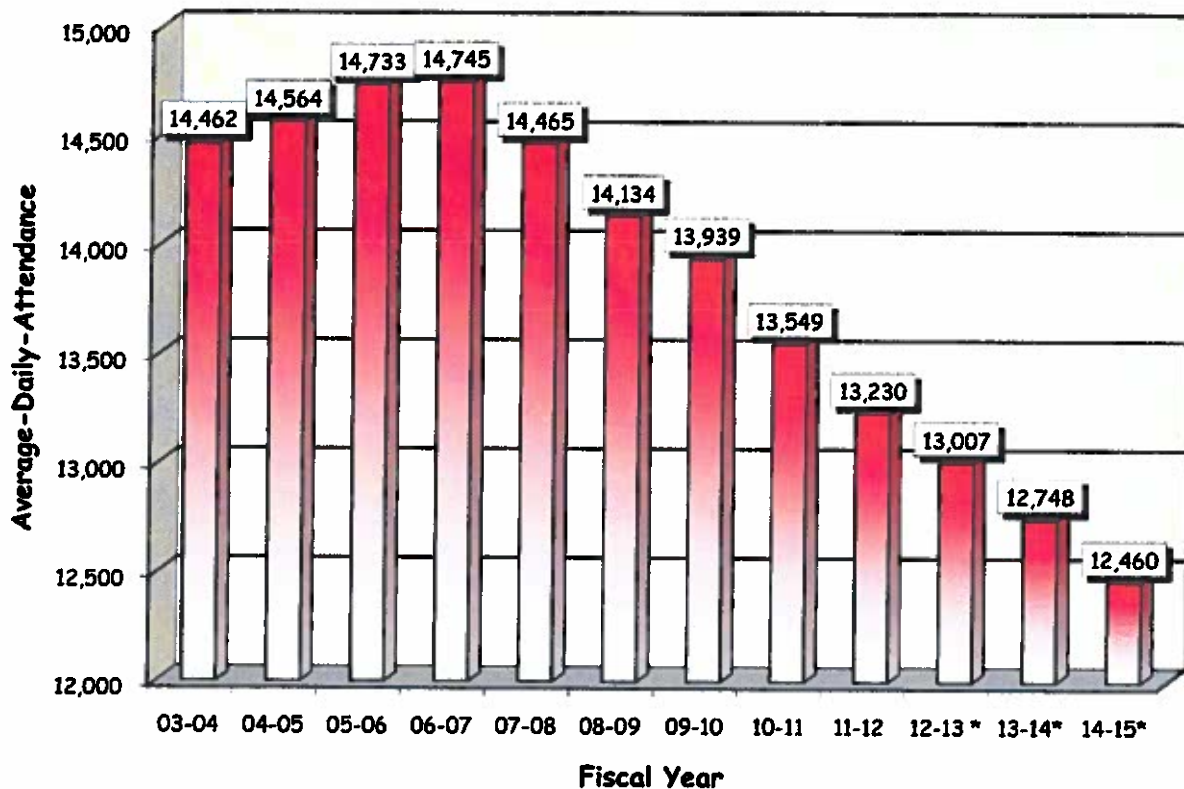
- As noted in the chart below, the District is experiencing the lowest birth rate in twenty-five years. The decline in births was relatively slow from 1989 through 2006 with a drop of 271.
 - Covering the birth rates from 2007 to 2011, the decline has escalated at a much quicker pace with a drop of 247. The decline in births equates to a loss of 13.5%.
 - Based on historical trends, we anticipate birth rates for 2012 and forward to be similar to projections for the County of Los Angeles
- ✓ 48% of the births have historically attended Covina-Valley Schools



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.
- As noted on Page 2.1 of this document, the 2012-13 ADA reflects one-time adjustments for 2011-12 and 2010-11 totaling 119 (74 + 45).

**Covina-Valley Unified School District
Average-Daily-Attendance**



State Budget Act

- The Governor's 2012-13 Budget was predicated upon the successful passage of the Proposition 30 Tax Initiative this past November.
- On January 10, 2013, Governor Brown introduced his Proposed 2013-14 State Budget. His plan reflects the fact that the state economy is no longer shrinking and that Proposition 30 has taken pressure off the state to make even larger budget reductions to K-14 education. The Governor proposes to invest in education and build the future by providing higher funding levels for education.
- The Budget includes Proposition 98 funding of \$56.2 billion for 2013-14, an increase of \$2.7 billion over revised funding levels for the 2012-13 year. The budget also proposes a reduction of cashflow deferrals in the amount of \$1.8 billion.
- The cornerstone of the Governor's Budget is his proposal to reform K-12 education funding with the implementation of a new funding model named "Local Control Funding Formula" (LCFF). The LCFF model would distribute combined resources to education through a base revenue limit funding grant (base grant) per each unit of Average Daily Attendance (ADA). The formula is augmented with additional supplemental funding allocated to local educational agencies based on their proportion of English Language Learners and economically disadvantaged students.
- 2012-13 will serve as the base funding year for districts.
 - ✓ The model guarantees no district will receive less funding in 2013-14
 - ✓ Phase in period is seven years with targeted full implementation by 2020-21
 - ✓ Current commitment to 2013-14 is \$1.6 billion or approximately 10% of the projected costs to fully implement (\$15.6 billion)
 - ✓ The program parameters and guidelines have not been published
 - ✓ Respective programs to be included under the funding model have not been finalized
 - ✓ No considerations are included for growth and student enrollment
- The funding model has not been clearly defined and may not be available prior to the District's Adoption of the 2013-14 Budget.

- Key funding elements of the LCFF model (at the time this report was prepared)
 - ✓ Base grant target equal to the undeficitated statewide average base revenue limit per ADA of \$6,816 (prior to 1.65% COLA)
 - ✓ Differential adjustments for K-3, 4-6, 7-8, and 9-12 grade spans
 - ✓ Additional funding
 - \$710 per K-3 ADA for Class-Size Reduction (CSR)
 - \$215 per 9-12 ADA for Career Tech Education (CTE)
 - ✓ Other funding considerations include
 - Demographics of schools
 - English Learner population
 - Pupils eligible for free and reduced-price meals
 - Foster youth
- Funding can be used for any locally defined educational purpose
 - ✓ Districts must adopt a Local Control and Accountability Plan
 - ✓ State Board of Education to develop a template by 1/30/14 for the 2014-15 school year
 - ✓ Plan may be for 1 to 5 years
 - ✓ Annually updated on or before July 1 of each school year
 - ✓ Plan to consider API scores
- Special Education, Child Nutrition, QEIA, After School Education and Safety (ASES) and other federally mandated programs are not included in the formula
- Transportation (Home to School and Special Education) and Targeted Instructional Improvement grant (TIIG) funding continue as Add-Ons for school districts that currently receive funding for these programs
- 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.

Section V

District Reserves

Unrestricted Fund Balance

- The beginning fund balance is \$20.5 million.
- The mandatory 3% Economic Uncertainty Reserve is earmarked at \$3.5 million.
- Necessary reserve for the revolving cash account is \$35 thousand and \$57 thousand for warehouse inventory.
- The Reserve for Special Education program costs is \$516 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 \$11.0 million.
- At this time, all site and department budgets are projected to be fully spent. Based on actual expenditures to date, there may be upwards of \$400 thousand of uncommitted funds at the end of the fiscal year.

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 is \$2.4 million.
- The projected ending fund balance is \$4.7 million
 - ✓ Inclusive of SELPA Fund 01.1 ending fund balance of \$2.3 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
- 1.65% Cost of Living Adjustment (COLA) or \$111/ADA
- Base Revenue Limit Deficit Factor budgeted at 22.272%
- Decrease revenue limit for one-time additional ADA for 2011-12 and 2010-11
- Increase ADA by .25% as part of the "Budget Stabilization Plan"
- 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
- Increase Use of Facilities as part of the "Budget Stabilization Plan"
- Increase transfers from Adult Education, Deferred Maintenance and Tier III Flexibility as part of the "Budget Stabilization Plan"

Expenditure Revisions

- Reduction in certificated staffing for enrollment decline of 6 FTE
- Decrease of one-time employee compensations
- Decrease/Shift operating costs as part of the "Budget Stabilization Plan"
- Retire Final Debt Service Payment (2007-08 Early Retirement Incentive)
- Cost increases for operating costs
 - ✓ Step/Scale/Longevity increases
 - ✓ Textbooks and Instructional Materials
 - ✓ Consultant Services
 - ✓ Utilities
 - ✓ Athletic Budgets
 - ✓ One-time retirement incentives
 - ✓ 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
- 2.2% Cost-of-Living-Adjustment (COLA) or \$151/ADA
- Base Revenue Limit Deficit Factor budgeted at 22.272%
- Increase ADA by .25% as part of the "Budget Stabilization Plan"
- Update Lottery and Class-Size Reduction Funding for enrollment decline
- Decrease of one-time Medical Administrative Activities (MAA) Funds
- Adjust one-time transfers into the General Fund from Adult Education and Deferred Maintenance in accordance with the "Budget Stabilization Plan"

Expenditure Revisions

- Reduction in certificated staffing for enrollment decline of 8 FTE
- Cost increases for operating costs
 - ✓ Step/Scale/Longevity increases
 - ✓ 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.

	Second Interim Budget 2012-13	Projected 2013-14	Projected 2014-15
Beginning Fund Balance	\$ 22,972,062	\$ 17,488,882	\$ 15,226,822
Audit Adjustment/Restatement	\$ -	\$ -	\$ -
Revised Fund Balance	\$ 22,972,062	\$ 17,488,882	\$ 15,226,822
Annual Revenues (includes other financing sources)	\$ 107,987,534	\$ 109,243,115	\$ 107,263,904
Annual Expenditures (includes other financing sources)	\$ 113,470,714	\$ 111,505,175	\$ 111,994,250
Changes in Fund Balance	\$ (5,483,180)	\$ (2,262,060)	\$ (4,730,346)
Projected Ending Fund Balance	\$ 17,488,882	\$ 15,226,822	\$ 10,496,476
I. Unavailable Reserves:	\$ 3,015,777	\$ 3,015,777	\$ 3,015,777
1.) Nonspendable:			
1. Revolving Cash	\$ 35,000	\$ 35,000	\$ 35,000
2. Inventory	\$ 56,737	\$ 56,737	\$ 56,737
2.) Restricted Program Balances	\$ 2,408,289	\$ 2,408,289	\$ 2,408,289
3.) Assigned	\$ 515,751	\$ 515,751	\$ 515,751
II. Total Unrestricted Fund Balance	\$ 14,473,105	\$ 12,211,045	\$ 7,480,699
1.) Reserve for Economic Uncertainty (3%)	\$ 3,457,795	\$ 3,398,829	\$ 3,413,499
2.) Available Reserves (Unrestricted)	\$ 11,015,310	\$ 8,812,216	\$ 4,067,200
III. Available Reserves (Unrestricted Fund)	9.56%	7.78%	3.57%

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.

	Second Interim Budget 2012-13	Projected 2013-14	Projected 2014-15
Beginning Fund Balance	\$ -	\$ 2,339,310	\$ 2,339,310
Audit Adjustment/Restatement	\$ -	\$ -	\$ -
Revised Fund Balance	\$ -	\$ 2,339,310	\$ 2,339,310
Annual Revenues (includes other financing sources)	\$ 4,128,200	\$ 1,788,890	\$ 1,788,890
Annual Expenditures (includes other financing sources)	\$ 1,788,890	\$ 1,788,890	\$ 1,788,890
Changes in Fund Balance	\$ 2,339,310	\$ -	\$ -
Projected Ending Fund Balance	\$ 2,339,310	\$ 2,339,310	\$ 2,339,310
Restricted Fund Balance	\$ 2,339,310	\$ 2,339,310	\$ 2,339,310

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 Account (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 \$14.6 million, or 25%, 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 was issued in the amount of \$8.4 million, drawn down July 2012, repaid February 2013. A second TRANS is projected at \$13 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 Second 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
<u>Revenue Enhancements</u>		
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

<u>Expenditure Reductions</u>		
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
<u>Revenue Enhancements</u>		
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

<u>Expenditure Reductions</u>		
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	2nd Interim Budget Projections
Revenues			
Revenue Limit	\$ 65,519,663	\$ 66,086,327	\$ 66,086,327
Federal Revenues	\$ 300,000	\$ 300,000	\$ 302,500
State Revenues	\$ 10,575,925	\$ 11,172,432	\$ 11,199,790
Other Local Revenues	\$ 709,945	\$ 1,165,503	\$ 1,199,651
Total Revenues	<u>\$ 77,105,533</u>	<u>\$ 78,724,262</u>	<u>\$ 78,788,268</u>
Expenditures			
Certificated Salaries	\$ 42,283,023	\$ 42,563,714	\$ 42,256,093
Classified Salaries	\$ 9,877,291	\$ 10,246,150	\$ 10,231,724
Employee Benefits	\$ 15,301,340	\$ 15,421,925	\$ 15,447,111
Books and Supplies	\$ 2,616,095	\$ 2,191,733	\$ 2,195,710
Services and Other Operating	\$ 7,411,112	\$ 7,503,929	\$ 7,831,030
Capital Outlay	\$ 279,167	\$ 338,309	\$ 369,942
Other Outgo	\$ 885,771	\$ 885,771	\$ 885,771
Direct Support	\$ (1,827,634)	\$ (1,947,971)	\$ (1,813,965)
Total Expenditures	<u>\$ 76,826,165</u>	<u>\$ 77,203,560</u>	<u>\$ 77,403,416</u>
Excess (deficiency) of revenues over expenditures	\$ 279,368	\$ 1,520,702	\$ 1,384,852
Other Financing Sources (Uses)			
Interfund Transfers In	\$ 3,363,124	\$ 3,226,248	\$ 3,226,248
Interfund Transfers Out	\$ (51,086)	\$ (216,316)	\$ (216,316)
Contributions	\$ (9,630,315)	\$ (9,539,176)	\$ (9,855,566)
Total Other Financing Sources (Uses)	<u>\$ (6,318,277)</u>	<u>\$ (6,529,244)</u>	<u>\$ (6,845,634)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (6,038,909)</u>	<u>\$ (5,008,542)</u>	<u>\$ (5,460,782)</u>
Beginning Fund Balance	\$ 20,541,375	\$ 20,541,375	\$ 20,541,375
Audit Adjustment	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 20,541,375	\$ 20,541,375	\$ 20,541,375
Ending Fund Balance	<u>\$ 14,502,466</u>	<u>\$ 15,532,833</u>	<u>\$ 15,080,593</u>
<i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ 35,000	\$ 35,000	\$ 35,000
Reserve for Stores	\$ 56,737	\$ 56,737	\$ 56,737
Legally Restricted Fund Balance	\$ -	\$ -	\$ -
Stabilization Arrangements	\$ -	\$ -	\$ -
Other Assignments	\$ -	\$ 515,751	\$ 515,751
Desig for Econ Uncertainties	\$ 3,367,230	\$ 3,426,355	\$ 3,457,795
Undesignated	\$ 11,043,499	\$ 11,498,990	\$ 11,015,310
Total Ending Fund Balance	<u>\$ 14,502,466</u>	<u>\$ 15,532,833</u>	<u>\$ 15,080,593</u>

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

	Adopted Budget 2012-2013	1st Interim Budget Projections	2nd Interim Budget Projections
Revenues			
Revenue Limit	\$ 2,258,243	\$ 2,308,176	\$ 2,308,176
Federal Revenues	\$ 7,106,539	\$ 7,212,026	\$ 7,219,526
State Revenues	\$ 3,371,771	\$ 11,610,648	\$ 12,452,275
Other Local Revenues	\$ 13,027,293	\$ 9,249,372	\$ 8,121,241
Total Revenues	<u>\$ 25,763,846</u>	<u>\$ 30,380,222</u>	<u>\$ 30,101,218</u>
Expenditures			
Certificated Salaries	\$ 10,370,777	\$ 10,909,629	\$ 10,875,442
Classified Salaries	\$ 7,045,580	\$ 6,848,388	\$ 6,755,809
Employee Benefits	\$ 4,877,974	\$ 5,074,153	\$ 5,138,818
Books and Supplies	\$ 2,584,301	\$ 2,590,610	\$ 2,542,413
Services and Other Operating	\$ 4,540,099	\$ 4,950,378	\$ 5,006,558
Capital Outlay	\$ 13,673	\$ 53,067	\$ 52,887
Other Outgo	\$ 4,035,438	\$ 5,317,999	\$ 5,379,641
Direct Support	\$ 1,282,495	\$ 1,396,020	\$ 1,275,180
Total Expenditures	<u>\$ 34,750,337</u>	<u>\$ 37,140,245</u>	<u>\$ 37,026,749</u>
Excess (deficiency) of revenues over expenditures	\$ (8,986,491)	\$ (6,760,022)	\$ (6,925,530)
Other Financing Sources (Uses)			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ (613,124)	\$ (613,124)	\$ (613,124)
Contributions	\$ 9,630,315	\$ 9,539,176	\$ 9,855,566
Total Other Financing Sources (Uses)	<u>\$ 9,017,191</u>	<u>\$ 8,926,052</u>	<u>\$ 9,242,442</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 30,700</u>	<u>\$ 2,166,030</u>	<u>\$ 2,316,912</u>
Beginning Fund Balance	\$ 2,430,687	\$ 2,430,687	\$ 2,430,687
Audit Adjustment	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 2,430,687	\$ 2,430,687	\$ 2,430,687
Ending Fund Balance	<u>\$ 2,461,387</u>	<u>\$ 4,596,717</u>	<u>\$ 4,747,599</u>
<i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Legally Restricted Fund Balance	\$ 2,461,387	\$ 4,596,717	\$ 4,747,599
Stabilization Arrangements	\$ -	\$ -	\$ -
Other Assignments	\$ -	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -	\$ -
Undesignated	\$ -	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 2,461,387</u>	<u>\$ 4,596,717</u>	<u>\$ 4,747,599</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	2nd Interim Budget Projections
Revenues			
Revenue Limit	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ 103,922	\$ 79,223
State Revenues	\$ -	\$ 701,400	\$ 1,709,667
Other Local Revenues	\$ 1,175,229	\$ 3,514,539	\$ 2,339,310
Total Revenues	<u>\$ 1,175,229</u>	<u>\$ 4,319,861</u>	<u>\$ 4,128,200</u>
Expenditures			
Certificated Salaries	\$ 135,612	\$ 121,824	\$ 121,824
Classified Salaries	\$ 165,076	\$ 171,238	\$ 169,238
Employee Benefits	\$ 79,064	\$ 98,288	\$ 98,288
Books and Supplies	\$ 15,000	\$ 34,300	\$ 46,451
Services and Other Operating	\$ 480,785	\$ 324,612	\$ 338,125
Capital Outlay	\$ -	\$ 38,025	\$ 38,025
Other Outgo	\$ -	\$ 950,449	\$ 976,939
Direct Support	\$ 51,919	\$ -	\$ -
Total Expenditures	<u>\$ 927,456</u>	<u>\$ 1,738,736</u>	<u>\$ 1,788,890</u>
Excess (deficiency) of revenues over expenditures	\$ 247,773	\$ 2,581,125	\$ 2,339,310
Other Financing Sources (Uses)			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 247,773	\$ 2,581,125	\$ 2,339,310
Beginning Fund Balance	\$ -	\$ -	\$ -
Audit Adjustment	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ -	\$ -	\$ -
Ending Fund Balance	<u>\$ 247,773</u>	<u>\$ 2,581,125</u>	<u>\$ 2,339,310</u>
<i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ 2,581,125	\$ 2,339,310
Stabilization Arrangements	\$ -	\$ -	\$ -
Other Assignments	\$ -	\$ -	\$ -
Design for Econ Uncertainties	\$ -	\$ -	\$ -
Undesignated	\$ 247,773	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 247,773</u>	<u>\$ 2,581,125</u>	<u>\$ 2,339,310</u>

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

	Adopted Budget 2012-2013	1st Interim Budget Projections	2nd Interim Budget Projections
Revenues			
Revenue Limit	\$ 67,777,906	\$ 68,394,503	\$ 68,394,503
Federal Revenues	\$ 7,406,539	\$ 7,512,026	\$ 7,522,026
State Revenues	\$ 13,947,696	\$ 22,783,080	\$ 23,652,065
Other Local Revenues	\$ 13,737,238	\$ 10,414,875	\$ 9,320,892
Total Revenues	<u>\$ 102,869,379</u>	<u>\$ 109,104,484</u>	<u>\$ 108,889,486</u>
Expenditures			
Certificated Salaries	\$ 52,653,800	\$ 53,473,343	\$ 53,131,535
Classified Salaries	\$ 16,922,871	\$ 17,094,538	\$ 16,987,533
Employee Benefits	\$ 20,179,314	\$ 20,496,078	\$ 20,585,929
Books and Supplies	\$ 5,200,396	\$ 4,782,343	\$ 4,738,123
Services and Other Operating	\$ 11,951,211	\$ 12,454,307	\$ 12,837,588
Capital Outlay	\$ 292,840	\$ 391,376	\$ 422,829
Other Outgo	\$ 4,921,209	\$ 6,203,770	\$ 6,265,412
Direct Support	\$ (545,139)	\$ (551,951)	\$ (538,785)
Total Expenditures	<u>\$ 111,576,502</u>	<u>\$ 114,343,804</u>	<u>\$ 114,430,164</u>
Excess (deficiency) of revenues over expenditures	\$ (8,707,123)	\$ (5,239,320)	\$ (5,540,678)
Other Financing Sources (Uses)			
Interfund Transfers In	\$ 3,363,124	\$ 3,226,248	\$ 3,226,248
Interfund Transfers Out	\$ (664,210)	\$ (829,440)	\$ (829,440)
Contributions	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ 2,698,914</u>	<u>\$ 2,396,808</u>	<u>\$ 2,396,808</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (6,008,209)</u>	<u>\$ (2,842,512)</u>	<u>\$ (3,143,870)</u>
Beginning Fund Balance	\$ 22,972,062	\$ 22,972,062	\$ 22,972,062
Audit Adjustment	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 22,972,062	\$ 22,972,062	\$ 22,972,062
Ending Fund Balance	<u>\$ 16,963,853</u>	<u>\$ 20,129,550</u>	<u>\$ 19,828,192</u>
<i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ 35,000	\$ 35,000	\$ 35,000
Reserve for Stores	\$ 56,737	\$ 56,737	\$ 56,737
Legally Restricted Fund Balance	\$ 2,461,387	\$ 4,596,717	\$ 4,747,599
Stabilization Arrangements	\$ -	\$ -	\$ -
Other Assignments	\$ -	\$ 515,751	\$ 515,751
Design for Econ Uncertainties	\$ 3,367,230	\$ 3,426,355	\$ 3,457,795
Undesignated	\$ 11,043,499	\$ 11,498,990	\$ 11,015,310
Total Ending Fund Balance	<u>\$ 16,963,853</u>	<u>\$ 20,129,550</u>	<u>\$ 19,828,192</u>

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

	Adopted Budget 2012-2013	1st Interim Budget Projections	2nd Interim Budget Projections
Revenues			
Revenue Limit	\$ 9,132,762	\$ -	\$ -
Federal Revenues	\$ 19,271,342	\$ 17,843,242	\$ 18,208,938
State Revenues	\$ 49,518,943	\$ 47,045,436	\$ 48,142,594
Other Local Revenues	\$ -	\$ -	\$ -
Total Revenues	\$ 77,923,047	\$ 64,888,678	\$ 66,351,532
Expenditures			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books and Supplies	\$ -	\$ -	\$ -
Services and Other Operating	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ 77,923,047	\$ 64,888,678	\$ 66,351,532
Direct Support	\$ -	\$ -	\$ -
Total Expenditures	\$ 77,923,047	\$ 64,888,678	\$ 66,351,532
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -
Other Financing Sources (Uses)			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ -	\$ -	\$ -
<hr/>			
Beginning Fund Balance	\$ -	\$ -	\$ -
Audit Adjustment	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
Components of Ending Fund Balance:			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -	\$ -
Stabilization Arrangements	\$ -	\$ -	\$ -
Other Assignments	\$ -	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -	\$ -
Undesignated	\$ -	\$ -	\$ -
Total Ending Fund Balance	\$ -	\$ -	\$ -

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
ADULT EDUCATION FUND
2012-2013

	Adopted Budget 2012-2013	1st Interim Budget Projections	2nd Interim Budget Projections
Revenues			
Revenue Limit	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ 5,179,444	\$ 5,230,530	\$ 5,230,530
Other Local Revenues	\$ 1,883,974	\$ 3,058,974	\$ 3,058,974
Total Revenues	<u>\$ 7,063,418</u>	<u>\$ 8,289,504</u>	<u>\$ 8,289,504</u>
Expenditures			
Certificated Salaries	\$ 1,804,387	\$ 1,785,880	\$ 1,751,329
Classified Salaries	\$ 1,312,314	\$ 1,305,814	\$ 1,330,948
Employee Benefits	\$ 1,029,724	\$ 1,020,552	\$ 945,552
Books and Supplies	\$ 538,670	\$ 569,633	\$ 573,890
Services and Other Operating	\$ 489,112	\$ 434,157	\$ 510,854
Capital Outlay	\$ 740,942	\$ 1,979,841	\$ 1,983,769
Other Outgo	\$ -	\$ -	\$ -
Direct Support	\$ 249,541	\$ 249,541	\$ 249,541
Total Expenditures	<u>\$ 6,164,690</u>	<u>\$ 7,345,418</u>	<u>\$ 7,345,883</u>
Excess (deficiency) of revenues over expenditures	\$ 898,728	\$ 944,086	\$ 943,621
Other Financing Sources (Uses)			
Interfund Transfers In	\$ 51,086	\$ 51,086	\$ 51,086
Interfund Transfers Out	\$ (2,000,000)	\$ (2,000,000)	\$ (2,000,000)
Contributions	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ (1,948,914)</u>	<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)	\$ (1,005,293)
Beginning Fund Balance			
Audit Adjustment	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 1,814,318</u>	<u>\$ 1,814,318</u>	<u>\$ 1,814,318</u>
Ending Fund Balance	<u>\$ 764,132</u>	<u>\$ 809,490</u>	<u>\$ 809,025</u>
<i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Legally Restricted Fund Balance	\$ 8,586	\$ 8,586	\$ -
Stabilization Arrangements	\$ -	\$ -	\$ -
Other Assignments	\$ 755,547	\$ 800,905	\$ 809,026
Desig for Econ Uncertainties	\$ -	\$ -	\$ -
Undesignated	\$ -	\$ -	\$ (0)
Total Ending Fund Balance	<u>\$ 764,132</u>	<u>\$ 809,490</u>	<u>\$ 809,025</u>

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

	Adopted Budget 2012-2013	1st Interim Budget Projections	2nd Interim Budget Projections
Revenues			
Revenue Limit	\$ -	\$ -	\$ -
Federal Revenues	\$ 522,311	\$ 615,193	\$ 615,193
State Revenues	\$ 1,304,693	\$ 994,058	\$ 994,058
Other Local Revenues	\$ 47,500	\$ 35,500	\$ 35,500
Total Revenues	\$ 1,874,504	\$ 1,644,751	\$ 1,644,751
Expenditures			
Certificated Salaries	\$ 688,706	\$ 668,592	\$ 693,932
Classified Salaries	\$ 517,249	\$ 432,029	\$ 434,805
Employee Benefits	\$ 285,966	\$ 335,477	\$ 338,279
Books and Supplies	\$ 195,229	\$ 244,728	\$ 171,717
Services and Other Operating	\$ 69,530	\$ 119,315	\$ 120,884
Capital Outlay	\$ -	\$ 3,170	\$ 3,170
Other Outgo	\$ -	\$ -	\$ -
Direct Support	\$ 94,371	\$ 88,017	\$ 88,017
Total Expenditures	\$ 1,851,051	\$ 1,891,328	\$ 1,850,804
 Excess (deficiency) of revenues over expenditures	 \$ 23,453	 \$ (246,577)	 \$ (206,053)
Other Financing Sources (Uses)			
Interfund Transfers In	\$ -	\$ 165,230	\$ 165,230
Interfund Transfers Out	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ 165,230	\$ 165,230
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 23,453	 \$ (81,347)	 \$ (40,823)
Beginning Fund Balance	\$ 88,922	\$ 88,922	\$ 88,922
Audit Adjustment	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 88,922	\$ 88,922	\$ 88,922
Ending Fund Balance	\$ 112,375	\$ 7,575	\$ 48,099
 <i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Legally Restricted Fund Balance	\$ 68,992	\$ 50,539	\$ 44,099
Stabilization Arrangements	\$ -	\$ -	\$ -
Other Assignments	\$ 43,383	\$ 4,000	\$ 4,000
Desig for Econ Uncertainties	\$ -	\$ -	\$ -
Undesignated	\$ -	\$ (46,964)	\$ -
Total Ending Fund Balance	\$ 112,375	\$ 7,575	\$ 48,099

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

	Adopted Budget 2012-2013	1st Interim Budget Projections	2nd Interim Budget Projections
Revenues			
Revenue Limit	\$ -	\$ -	\$ -
Federal Revenues	\$ 4,098,331	\$ 4,206,186	\$ 4,286,144
State Revenues	\$ 374,292	\$ 375,690	\$ 381,100
Other Local Revenues	\$ 864,094	\$ 951,277	\$ 1,019,109
Total Revenues	<u>\$ 5,336,717</u>	<u>\$ 5,533,153</u>	<u>\$ 5,686,353</u>
Expenditures			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ 1,535,119	\$ 1,597,505	\$ 1,668,929
Employee Benefits	\$ 365,042	\$ 355,297	\$ 484,177
Books and Supplies	\$ 2,488,937	\$ 3,003,796	\$ 2,873,720
Services and Other Operating	\$ 168,714	\$ 223,423	\$ 235,081
Capital Outlay	\$ 152,539	\$ 155,725	\$ 5,725
Other Outgo	\$ -	\$ -	\$ -
Direct Support	\$ 201,227	\$ 201,227	\$ 201,227
Total Expenditures	<u>\$ 4,911,578</u>	<u>\$ 5,536,973</u>	<u>\$ 5,468,859</u>
Excess (deficiency) of revenues over expenditures	\$ 425,139	\$ (3,820)	\$ 217,494
Other Financing Sources (Uses)			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 425,139	\$ (3,820)	\$ 217,494
Beginning Fund Balance	\$ 3,856,725	\$ 3,856,725	\$ 3,856,725
Audit Adjustment	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 3,856,725	\$ 3,856,725	\$ 3,856,725
Ending Fund Balance	<u>\$ 4,281,864</u>	<u>\$ 3,852,905</u>	<u>\$ 4,074,219</u>
<i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Legally Restricted Fund Balance	\$ 4,281,864	\$ 3,852,905	\$ 4,074,219
Stabilization Arrangements	\$ -	\$ -	\$ -
Other Assignments	\$ -	\$ -	\$ -
Design for Econ Uncertainties	\$ -	\$ -	\$ -
Undesignated	\$ -	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 4,281,864</u>	<u>\$ 3,852,905</u>	<u>\$ 4,074,219</u>

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

	Adopted Budget 2012-2013	1st Interim Budget Projections	2nd Interim Budget Projections
Revenues			
Revenue Limit	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ 613,124	\$ 613,124	\$ 613,124
Other Local Revenues	\$ 13,000	\$ 13,000	\$ 6,068
Total Revenues	<u>\$ 626,124</u>	<u>\$ 626,124</u>	<u>\$ 619,192</u>
Expenditures			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books and Supplies	\$ 50,000	\$ 136,356	\$ 136,356
Services and Other Operating	\$ 74,947	\$ 74,374	\$ -
Capital Outlay	\$ 80,000	\$ 1,393,940	\$ 1,468,314
Other Outgo	\$ -	\$ -	\$ -
Direct Support	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ 204,947</u>	<u>\$ 1,604,670</u>	<u>\$ 1,604,670</u>
Excess (deficiency) of revenues over expenditures	\$ 421,177	\$ (978,546)	\$ (985,478)
Other Financing Sources (Uses)			
Interfund Transfers In	\$ 613,124	\$ 613,124	\$ 613,124
Interfund Transfers Out	\$ (750,000)	\$ (613,124)	\$ (613,124)
Contributions	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ (136,876)</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 284,301	\$ (978,546)	\$ (985,478)
Beginning Fund Balance			
Audit Adjustment	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 1,894,721</u>	<u>\$ 1,894,721</u>	<u>\$ 1,894,721</u>
Ending Fund Balance	<u>\$ 2,179,022</u>	<u>\$ 916,175</u>	<u>\$ 909,243</u>
Components of Ending Fund Balance:			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -	\$ -
Stabilization Arrangements	\$ -	\$ -	\$ -
Other Assignments	\$ 2,179,022	\$ 916,175	\$ 909,243
Desig for Econ Uncertainties	\$ -	\$ -	\$ -
Undesignated	\$ -	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 2,179,022</u>	<u>\$ 916,175</u>	<u>\$ 909,243</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND
2012-2013

	Adopted Budget 2012-2013	1st Interim Budget Projections	2nd Interim Budget Projections
Revenues			
Revenue Limit	\$ -		\$ -
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -
Other Local Revenues	\$ 20,000	\$ 20,000	\$ 14,584
Total Revenues	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 14,584</u>
Expenditures			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ 73,805	\$ 73,805	\$ -
Employee Benefits	\$ 22,362	\$ 27,276	\$ -
Books and Supplies	\$ 10,000	\$ 12,650	\$ 88,196
Services and Other Operating	\$ -	\$ 14,900	\$ 18,396
Capital Outlay	\$ -	\$ 958,083	\$ 979,550
Other Outgo	\$ 337,291	\$ 337,291	\$ 337,291
Direct Support	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ 443,458</u>	<u>\$ 1,424,005</u>	<u>\$ 1,423,433</u>
Excess (deficiency) of revenues over expenditures	\$ (423,458)	\$ (1,404,005)	\$ (1,408,849)
Other Financing Sources (Uses)			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ (613,124)	\$ (613,124)	\$ (613,124)
Contributions	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ (613,124)</u>	<u>\$ (613,124)</u>	<u>\$ (613,124)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (1,036,582)</u>	<u>\$ (2,017,129)</u>	<u>\$ (2,021,973)</u>
Beginning Fund Balance	\$ 2,021,973	\$ 2,021,973	\$ 2,021,973
Audit Adjustment	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 2,021,973	\$ 2,021,973	\$ 2,021,973
Ending Fund Balance	<u>\$ 985,391</u>	<u>\$ 4,844</u>	<u>\$ -</u>
<i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -	\$ -
Stabilization Arrangements	\$ -	\$ -	\$ -
Other Assignments	\$ 985,391	\$ 4,844	\$ -
Desig for Econ Uncertainties	\$ -	\$ -	\$ -
Undesignated	\$ -	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 985,391</u>	<u>\$ 4,844</u>	<u>\$ -</u>

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

	Adopted Budget 2012-2013	1st Interim Budget Projections	2nd Interim Budget Projections
Revenues			
Revenue Limit	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -
Other Local Revenues	\$ 70,000	\$ 120,000	\$ 115,000
Total Revenues	<u>\$ 70,000</u>	<u>\$ 120,000</u>	<u>\$ 115,000</u>
Expenditures			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ 17,284	\$ 17,284	\$ 17,284
Employee Benefits	\$ 8,450	\$ 8,450	\$ 8,450
Books and Supplies	\$ -	\$ -	\$ -
Services and Other Operating	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 524,465	\$ 1,467,903
Other Outgo	\$ -	\$ -	\$ -
Direct Support	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ 25,734</u>	<u>\$ 550,199</u>	<u>\$ 1,493,637</u>
Excess (deficiency) of revenues over expenditures	\$ 44,266	\$ (430,199)	\$ (1,378,637)
Other Financing Sources (Uses)			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 44,266	\$ (430,199)	\$ (1,378,637)
Beginning Fund Balance	\$ 2,058,843	\$ 2,058,843	\$ 2,058,843
Audit Adjustment	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 2,058,843</u>	<u>\$ 2,058,843</u>	<u>\$ 2,058,843</u>
Ending Fund Balance	<u>\$ 2,103,109</u>	<u>\$ 1,628,644</u>	<u>\$ 680,206</u>
<i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -	\$ -
Stabilization Arrangements	\$ -	\$ -	\$ -
Other Assignments	\$ 2,103,109	\$ 1,628,644	\$ 680,206
Desig for Econ Uncertainties	\$ -	\$ -	\$ -
Undesignated	\$ -	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 2,103,109</u>	<u>\$ 1,628,644</u>	<u>\$ 680,206</u>

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

	Adopted Budget 2012-2013	1st Interim Budget Projections	2nd Interim Budget Projections
Revenues			
Revenue Limit	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ (690,962)	\$ (690,962)
Other Local Revenues	\$ 42,000	\$ 42,000	\$ 42,000
Total Revenues	<u>\$ 42,000</u>	<u>\$ (648,962)</u>	<u>\$ (648,962)</u>
Expenditures			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books and Supplies	\$ -	\$ -	\$ -
Services and Other Operating	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures	 \$ 42,000	 \$ (648,962)	 \$ (648,962)
 Other Financing Sources (Uses)			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 42,000	 \$ (648,962)	 \$ (648,962)
 Beginning Fund Balance	 \$ 3,560,934	 \$ 3,560,934	 \$ 3,560,934
Audit Adjustment	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 3,560,934</u>	<u>\$ 3,560,934</u>	<u>\$ 3,560,934</u>
Ending Fund Balance	<u>\$ 3,602,934</u>	<u>\$ 2,911,972</u>	<u>\$ 2,911,972</u>
 <i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Legally Restricted Fund Balance	\$ 3,560,934	\$ 2,911,972	\$ 2,911,972
Stabilization Arrangements	\$ -	\$ -	\$ -
Other Assignments	\$ 42,000	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -	\$ -
Undesignated	\$ -	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 3,602,934</u>	<u>\$ 2,911,972</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	2nd Interim Budget Projections
Revenues			
Revenue Limit	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -
Other Local Revenues	\$ 50	\$ 50	\$ 50
Total Revenues	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ 50</u>
Expenditures			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books and Supplies	\$ -	\$ -	\$ -
Services and Other Operating	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 12,544	\$ 12,593
Other Outgo	\$ -	\$ -	\$ -
Direct Support	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ 12,544</u>	<u>\$ 12,593</u>
 Excess (deficiency) of revenues over expenditures	 \$ 50	 \$ (12,494)	 \$ (12,543)
Other Financing Sources (Uses)			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 50	 \$ (12,494)	 \$ (12,543)
Beginning Fund Balance	\$ 12,543	\$ 12,543	\$ 12,543
Audit Adjustment	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 12,543</u>	<u>\$ 12,543</u>	<u>\$ 12,543</u>
Ending Fund Balance	<u>\$ 12,593</u>	<u>\$ 50</u>	<u>\$ -</u>
 <i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -	\$ -
Stabilization Arrangements	\$ -	\$ -	\$ -
Other Assignments	\$ 12,593	\$ 50	\$ -
Desig for Econ Uncertainties	\$ -	\$ -	\$ -
Undesignated	\$ -	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 12,593</u>	<u>\$ 50</u>	<u>\$ -</u>

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

	Adopted Budget 2012-2013	1st Interim Budget Projections	2nd Interim Budget Projections
Revenues			
Revenue Limit	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -
Other Local Revenues	\$ 426,320	\$ 392,103	\$ 500,905
Total Revenues	<u>\$ 426,320</u>	<u>\$ 392,103</u>	<u>\$ 500,905</u>
Expenditures			
Certificated Salaries	\$ -	\$ -	\$ 255
Classified Salaries	\$ 352,435	\$ 292,334	\$ 287,850
Employee Benefits	\$ 74,593	\$ 56,733	\$ 59,048
Books and Supplies	\$ 1,351	\$ 7,573	\$ 10,390
Services and Other Operating	\$ 2,113	\$ 8,500	\$ 9,571
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ 430,492</u>	<u>\$ 365,140</u>	<u>\$ 367,114</u>
Excess (deficiency) of revenues over expenditures	\$ (4,172)	\$ 26,963	\$ 133,791
Other Financing Sources (Uses)			
Interfund Transfers In	\$ 4,558	\$ 12,615	\$ 7,653
Interfund Transfers Out	\$ (4,558)	\$ (12,615)	\$ (7,653)
Contributions	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (4,172)</u>	<u>\$ 26,963</u>	<u>\$ 133,791</u>
Beginning Fund Balance	\$ 35,417	\$ 35,417	\$ 35,417
Audit Adjustment	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 35,417</u>	<u>\$ 35,417</u>	<u>\$ 35,417</u>
Ending Fund Balance	<u>\$ 31,245</u>	<u>\$ 62,380</u>	<u>\$ 169,208</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	\$ 31,245	\$ 62,380	\$ 169,208
Total Ending Fund Balance	<u>\$ 31,245</u>	<u>\$ 62,380</u>	<u>\$ 169,208</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
SELF-INSURANCE FUND
2012-2013

	Adopted Budget 2012-2013	1st Interim Budget Projections	2nd Interim Budget Projections
Revenues			
Revenue Limit	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -
Other Local Revenues	\$ 13,550,585	\$ 12,951,047	\$ 12,906,657
Total Revenues	\$ 13,550,585	\$ 12,951,047	\$ 12,906,657
Expenditures			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books and Supplies	\$ 2,500	\$ 2,500	\$ 2,500
Services and Other Operating	\$ 14,127,810	\$ 13,738,272	\$ 13,742,663
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support	\$ -	\$ -	\$ -
Total Expenditures	\$ 14,130,310	\$ 13,740,772	\$ 13,745,163
Excess (deficiency) of revenues over expenditures	\$ (579,725)	\$ (789,725)	\$ (838,506)
Other Financing Sources (Uses)			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (579,725)	\$ (789,725)	\$ (838,506)
Beginning Fund Balance			
Audit Adjustment	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 2,586,841	\$ 2,586,841	\$ 2,586,841
Ending Fund Balance	\$ 2,007,116	\$ 1,797,116	\$ 1,748,335
<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	\$ 2,007,116	\$ 1,797,116	\$ 1,748,335
Total Ending Fund Balance	\$ 2,007,116	\$ 1,797,116	\$ 1,748,335

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: March 18, 2013

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X **POSITIVE CERTIFICATION**

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

_____ **QUALIFIED CERTIFICATION**

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

_____ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Mary Perea

Telephone: (626) 974-7000 Extension 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 first interim.	X	

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

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

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

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

Second Interim
TABLE OF CONTENTS

19 64436 0000000
Form TCI

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
		2012-13 Board Approved Operating Budget			
Form	Description	2012-13 Original Budget	2012-13 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 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance19 64438 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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	65,519,663.00	66,086,327.00	32,226,113.15	66,086,327.00	0.00	0.0%
2) Federal Revenue		8100-8299	300,000.00	300,000.00	7,333.25	302,500.00	2,500.00	0.8%
3) Other State Revenue		8300-8599	10,575,925.00	11,172,432.00	5,198,278.26	11,199,790.00	27,358.00	0.2%
4) Other Local Revenue		8600-8799	709,945.00	1,165,503.00	1,127,523.27	1,199,651.00	34,148.00	2.9%
5) TOTAL, REVENUES			77,105,533.00	78,724,262.00	38,559,247.93	78,788,268.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	42,283,023.00	42,563,714.20	19,188,218.23	42,256,093.20	307,621.00	0.7%
2) Classified Salaries		2000-2999	9,877,291.00	10,246,150.00	5,781,044.38	10,231,724.00	14,426.00	0.1%
3) Employee Benefits		3000-3999	15,301,340.00	15,421,925.00	7,159,631.75	15,447,111.00	(25,188.00)	-0.2%
4) Books and Supplies		4000-4999	2,616,095.00	2,191,733.00	1,087,403.76	2,195,710.00	(3,977.00)	-0.2%
5) Services and Other Operating Expenditures		5000-5999	7,411,112.00	7,503,929.00	4,181,889.98	7,831,030.00	(327,101.00)	-4.4%
6) Capital Outlay		6000-6999	279,167.00	338,309.00	219,324.94	369,942.00	(31,633.00)	-9.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	885,771.00	885,771.00	287,240.00	885,771.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,827,634.00)	(1,947,971.40)	(10,370.87)	(1,813,965.40)	(134,008.00)	6.9%
9) TOTAL, EXPENDITURES			76,826,165.00	77,203,559.80	37,894,482.17	77,403,415.80		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			279,368.00	1,520,702.20	664,765.76	1,384,852.20		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,363,124.00	3,226,248.00	0.00	3,226,248.00	0.00	0.0%
b) Transfers Out		7600-7629	51,086.00	216,316.00	0.00	216,316.00	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)	(9,539,176.00)	0.00	(9,855,566.00)	(316,390.00)	3.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,318,277.00)	(6,529,244.00)	0.00	(6,845,634.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,038,909.00)	(5,008,541.80)	664,765.76	(5,460,781.80)		
F. FUND BALANCE, RESERVES								
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	15,532,833.15		15,080,593.15		
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	515,751.00		515,751.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,367,230.00	3,426,355.00		3,457,795.00		
Unassigned/Unappropriated Amount		9790	11,043,498.95	11,498,990.15		11,015,310.15		

2012-13 Second 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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	57,825,831.00	58,078,563.00	24,987,659.88	58,078,563.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	232,906.00	0.00	232,906.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	82,927.00	82,927.00	40,406.05	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	9,112,917.00	4,833,824.55	9,112,917.00	0.00	0.0%
Unsecured Roll Taxes		8042	205,710.00	205,710.00	171,191.25	205,710.00	0.00	0.0%
Prior Years' Taxes		8043	589,905.00	575,814.00	490,129.96	575,814.00	0.00	0.0%
Supplemental Taxes		8044	145,332.00	158,103.00	118,000.58	158,103.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(109,529.00)	(656,477.00)	325,958.53	(656,477.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	40,791.00	449,177.00	1,252,063.42	449,177.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	6,878.93	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			67,615,546.00	68,239,640.00	32,226,113.15	68,239,640.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(2,258,243.00)	(2,308,176.00)	0.00	(2,308,176.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	162,360.00	154,863.00	0.00	154,863.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			65,519,663.00	66,086,327.00	32,226,113.15	66,086,327.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290						
NCLB: Title I, Part A, Basic Grants Low-income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue	All Other	8290	300,000.00	300,000.00	7,333.25	302,500.00	2,500.00	0.8%
TOTAL, FEDERAL REVENUE			300,000.00	300,000.00	7,333.25	302,500.00	2,500.00	0.8%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	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	359,409.00	388,145.53	389,011.00	29,802.00	8.2%
Lottery - Unrestricted and Instructional Materials		8560	1,855,401.00	2,107,546.00	651,530.81	2,105,302.00	(2,244.00)	-0.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						

2012-13 Second 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	6,023,693.00	3,473,130.92	6,023,693.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,575,925.00	11,172,432.00	5,198,278.26	11,199,790.00	27,358.00	0.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	6,201.00	720,952.22	30,000.00		
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	25,068.21	51,000.00	0.00	0.0%
Interest		8660	100,000.00	185,620.00	110,527.73	185,620.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	23,945.00	261,109.00	0.00	267,559.00	6,450.00	2.5%
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	661,573.00	270,975.11	665,472.00	3,899.00	0.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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

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%
TOTAL, OTHER LOCAL REVENUE			709,945.00	1,165,503.00	1,127,523.27	1,199,651.00	34,148.00	2.9%
TOTAL REVENUES			77,105,533.00	78,724,262.00	38,559,247.93	78,788,268.00	64,006.00	0.1%

2012-13 Second 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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	36,186,329.00	36,388,660.20	16,248,313.12	36,325,717.20	62,943.00	0.2%
Certificated Pupil Support Salaries		1200	1,557,410.00	1,606,301.00	710,790.74	1,567,873.00	38,428.00	2.4%
Certificated Supervisors' and Administrators' Salaries		1300	4,057,785.00	4,056,450.00	1,920,898.04	3,849,803.00	206,647.00	5.1%
Other Certificated Salaries		1900	481,499.00	512,303.00	308,216.33	512,700.00	(397.00)	-0.1%
TOTAL, CERTIFICATED SALARIES			42,283,023.00	42,563,714.20	19,188,218.23	42,256,093.20	307,621.00	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	27,829.00	105,962.00	128,574.53	112,723.00	(6,761.00)	-6.4%
Classified Support Salaries		2200	3,856,566.00	3,857,410.00	2,188,193.45	3,914,913.00	(57,503.00)	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	956,315.00	956,315.00	514,184.00	924,538.00	31,777.00	3.3%
Clerical, Technical and Office Salaries		2400	4,814,752.00	4,893,293.00	2,634,395.88	4,841,223.00	52,070.00	1.1%
Other Classified Salaries		2900	221,829.00	433,170.00	315,696.52	438,327.00	(5,157.00)	-1.2%
TOTAL, CLASSIFIED SALARIES			9,877,291.00	10,248,150.00	5,781,044.38	10,231,724.00	14,426.00	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,605,245.00	3,615,480.00	1,644,092.58	3,620,010.00	(4,530.00)	-0.1%
PERS		3201-3202	1,077,823.00	1,086,775.00	601,238.30	1,090,091.00	(3,316.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	1,362,166.00	1,386,902.00	695,247.82	1,390,650.00	(3,748.00)	-0.3%
Health and Welfare Benefits		3401-3402	7,851,961.00	7,926,128.00	3,481,620.81	7,939,266.00	(13,138.00)	-0.2%
Unemployment Insurance		3501-3502	574,010.00	578,777.00	270,757.22	579,938.00	(1,161.00)	-0.2%
Workers' Compensation		3601-3602	323,837.00	326,550.00	153,409.79	327,244.00	(694.00)	-0.2%
OPEB, Allocated		3701-3702	400,107.00	401,773.00	204,727.84	402,520.00	(747.00)	-0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	43,115.00	35,631.00	79,993.19	33,493.00	2,148.00	6.0%
Other Employee Benefits		3901-3902	63,076.00	63,909.00	28,546.10	63,909.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			15,301,340.00	15,421,925.00	7,159,631.75	15,447,111.00	(25,186.00)	-0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	808,244.00	307,148.00	220,373.74	307,148.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	1,321.00	932.10	1,321.00	0.00	0.0%
Materials and Supplies		4300	1,641,452.00	1,457,437.00	698,798.48	1,464,524.00	(7,087.00)	-0.5%
Noncapitalized Equipment		4400	166,399.00	425,827.00	167,299.44	422,717.00	3,110.00	0.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,616,095.00	2,191,733.00	1,087,403.76	2,195,710.00	(3,977.00)	-0.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	169,614.00	189,652.00	59,958.33	212,438.00	(22,586.00)	-11.9%
Dues and Memberships		5300	34,566.00	48,769.00	37,446.34	48,769.00	0.00	0.0%
Insurance		5400-5450	447,525.00	454,967.00	0.00	454,967.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,718,927.00	2,597,320.00	1,611,177.82	2,770,363.00	(173,043.00)	-6.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	496,444.00	489,671.00	196,723.22	493,230.00	(3,559.00)	-0.7%
Transfers of Direct Costs		5710	441,870.00	402,081.00	204,336.69	395,094.00	6,987.00	1.7%
Transfers of Direct Costs - Interfund		5750	(9,062.00)	(9,113.00)	(2,580.96)	(13,103.00)	3,990.00	-43.8%
Professional/Consulting Services and Operating Expenditures		5800	2,566,584.00	2,798,688.00	1,879,631.52	2,928,497.00	(129,809.00)	-4.6%
Communications		5900	544,644.00	531,694.00	195,297.02	540,775.00	(9,081.00)	-1.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,411,112.00	7,503,929.00	4,181,989.98	7,831,030.00	(327,101.00)	-4.4%

2012-13 Second 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)
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	279,167.00	338,309.00	219,324.94	369,942.00	(31,633.00)	-9.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			279,167.00	338,309.00	219,324.94	369,942.00	(31,633.00)	-9.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	885,771.00	885,771.00	287,240.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			885,771.00	885,771.00	287,240.00	885,771.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,282,495.00)	(1,409,186.40)	(10,370.87)	(1,275,180.40)	(134,006.00)	9.5%
Transfers of Indirect Costs - Interfund		7350	(545,139.00)	(538,785.00)	0.00	(538,785.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,827,634.00)	(1,947,971.40)	(10,370.87)	(1,813,965.40)	(134,006.00)	6.9%
TOTAL EXPENDITURES			76,826,165.00	77,203,559.80	37,894,482.17	77,403,415.80	(199,856.00)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,363,124.00	3,226,248.00	0.00	3,226,248.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,363,124.00	3,226,248.00	0.00	3,226,248.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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	51,086.00	0.00	51,086.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			51,086.00	216,316.00	0.00	216,316.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(9,630,315.00)	(9,539,176.00)	0.00	(9,855,566.00)	(316,390.00)	3.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,630,315.00)	(9,539,176.00)	0.00	(9,855,566.00)	(316,390.00)	3.3%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(6,318,277.00)	(6,529,244.00)	0.00	(6,845,634.00)	(316,390.00)	4.8%

2012-13 Second 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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	2,258,243.00	2,308,176.00	0.00	2,308,176.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,106,539.00	7,212,026.00	1,948,822.96	7,219,526.00	7,500.00	0.1%
3) Other State Revenue		8300-8599	3,371,771.00	11,610,648.43	9,058,932.08	12,452,275.43	841,827.00	7.2%
4) Other Local Revenue		8600-8799	13,027,293.00	9,249,372.00	2,760,505.52	8,121,241.00	(1,128,131.00)	-12.2%
5) TOTAL, REVENUES			25,763,846.00	30,380,222.43	13,768,260.56	30,101,218.43		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,370,777.00	10,909,629.00	4,928,921.81	10,875,442.00	34,187.00	0.3%
2) Classified Salaries		2000-2999	7,045,580.00	6,848,388.00	3,488,476.46	6,755,809.00	92,579.00	1.4%
3) Employee Benefits		3000-3999	4,877,974.00	5,074,153.00	2,257,804.94	5,138,818.00	(64,665.00)	-1.3%
4) Books and Supplies		4000-4999	2,584,301.00	2,590,610.16	774,535.11	2,542,413.16	48,197.00	1.9%
5) Services and Other Operating Expenditures		5000-5999	4,540,099.00	4,950,378.00	1,887,336.49	5,006,558.00	(56,180.00)	-1.1%
6) Capital Outlay		6000-6999	13,673.00	53,067.00	34,998.60	52,887.00	180.00	0.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	4,035,438.00	5,317,999.00	676,785.91	5,379,641.00	(61,642.00)	-1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,282,495.00	1,396,020.40	10,370.87	1,275,180.40	120,840.00	8.7%
9) TOTAL, EXPENDITURES			34,750,337.00	37,140,244.56	14,059,230.19	37,026,748.56		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(8,986,491.00)	(6,760,022.13)	(292,969.63)	(6,925,530.13)		
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	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	9,539,176.00	0.00	9,855,568.00	316,390.00	3.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,017,191.00	8,926,052.00	0.00	9,242,442.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,700.00	2,166,029.87	(292,959.83)	2,316,911.87		
F. FUND BALANCE, RESERVES								
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	4,596,716.83		4,747,598.83		
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	4,596,716.83		4,747,598.83		
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 Second 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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	7,211.00	7,106.00	0.00	7,106.00	0.00	0.0%
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%
TOTAL, REVENUE LIMIT SOURCES			2,258,243.00	2,308,176.00	0.00	2,308,176.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,528,034.00	2,530,528.00	658,106.00	2,496,562.00	(33,966.00)	-1.3%
Special Education Discretionary Grants		8182	684,590.00	703,494.00	101,569.84	712,572.00	9,078.00	1.3%
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	19,956.00	7,300.00	20,956.00	1,000.00	5.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	10,855.63	0.00	0.00	0.0%

2012-13 Second 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)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	8,553.00	14,013.00	12,512.48	14,013.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	2,198,405.00	2,229,599.00	689,948.57	2,264,035.00	34,436.00	1.5%
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	595,614.00	209,852.39	589,788.00	(5,826.00)	-1.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	231,656.00	222,554.00	68,542.94	225,332.00	2,778.00	1.2%
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	0.00	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	190,135.11	815,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,106,539.00	7,212,026.00	1,948,822.96	7,219,526.00	7,500.00	0.1%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	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	7,735,581.00	7,478,107.53	8,568,185.00	832,604.00	10.8%
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	253,606.00	142,395.00	253,606.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	1,204,954.00	1,204,787.19	481,915.00	1,148,419.19	(56,368.00)	-4.7%
Spec. Ed. Transportation	7240	8311	279,204.00	273,620.00	150,492.00	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		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	373,439.00	578,453.00	99,536.44	578,216.00	(237.00)	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	219,375.00	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 Second 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	1,227,101.24	485,110.11	1,292,729.24	65,628.00	5.3%
TOTAL OTHER STATE REVENUE			3,371,771.00	11,610,648.43	9,056,932.08	12,452,275.43	841,627.00	7.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	500.00		
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	1,258,796.00	52,677.20	1,200,951.00	(57,845.00)	-4.6%
Interagency Services	All Other	8677	0.00	953,738.00	0.00	895,610.00	(58,128.00)	-6.1%
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	2,386,201.00	368,518.98	1,314,174.00	(1,072,027.00)	-44.9%
Tuition		8710	3,314,230.00	2,311,327.00	0.00	2,370,696.00	59,369.00	2.6%
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	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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

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%
TOTAL, OTHER LOCAL REVENUE			13,027,293.00	9,249,372.00	2,760,505.52	8,121,241.00	(1,128,131.00)	-12.2%
TOTAL REVENUES			25,763,846.00	30,380,222.43	13,766,260.56	30,101,218.43	(279,004.00)	-0.9%

2012-13 Second 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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,496,366.00	7,924,985.00	3,579,472.29	7,876,822.00	48,163.00	0.6%
Certificated Pupil Support Salaries		1200	1,064,176.00	1,078,758.00	460,742.45	1,092,300.00	(13,542.00)	-1.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,006,524.00	1,041,600.00	491,030.36	1,029,245.00	12,355.00	1.2%
Other Certificated Salaries		1900	803,711.00	864,286.00	397,676.71	877,075.00	(12,789.00)	-1.5%
TOTAL, CERTIFICATED SALARIES			10,370,777.00	10,909,629.00	4,928,921.81	10,875,442.00	34,187.00	0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,787,001.00	3,435,478.00	1,729,395.72	3,374,255.00	61,223.00	1.8%
Classified Support Salaries		2200	1,716,806.00	1,738,322.00	944,783.80	1,714,019.00	24,303.00	1.4%
Classified Supervisors' and Administrators' Salaries		2300	605,966.00	612,656.00	310,218.53	634,850.00	(22,194.00)	-3.6%
Clerical, Technical and Office Salaries		2400	815,542.00	842,853.00	415,498.90	817,483.00	25,370.00	3.0%
Other Classified Salaries		2900	120,265.00	219,079.00	88,579.51	215,202.00	3,877.00	1.8%
TOTAL, CLASSIFIED SALARIES			7,045,580.00	6,848,388.00	3,488,476.46	6,755,809.00	92,579.00	1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	821,209.00	867,792.00	397,307.12	881,055.00	(13,263.00)	-1.5%
PERS		3201-3202	536,460.00	526,140.00	265,290.04	535,177.00	(9,037.00)	-1.7%
OASDI/Medicare/Alternative		3301-3302	706,176.00	705,743.00	332,083.91	714,678.00	(8,935.00)	-1.3%
Health and Welfare Benefits		3401-3402	2,271,869.00	2,369,385.00	1,013,016.21	2,397,035.00	(27,650.00)	-1.2%
Unemployment Insurance		3501-3502	192,650.00	194,755.00	92,227.62	195,755.00	(2,000.00)	-1.0%
Workers' Compensation		3601-3602	109,490.00	110,966.00	52,232.83	112,105.00	(1,139.00)	-1.0%
OPEB, Allocated		3701-3702	146,961.00	185,437.00	57,111.32	186,546.00	(1,109.00)	-0.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	60,458.00	63,574.00	36,822.99	65,273.00	(1,699.00)	-2.7%
Other Employee Benefits		3901-3902	32,701.00	50,361.00	11,712.90	50,194.00	167.00	0.3%
TOTAL, EMPLOYEE BENEFITS			4,877,974.00	5,074,153.00	2,257,804.94	5,138,818.00	(64,665.00)	-1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	378,439.00	91,109.00	14,860.76	107,271.00	(16,162.00)	-17.7%
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	2,188,031.16	539,874.40	2,044,488.16	143,543.00	6.6%
Noncapitalized Equipment		4400	227,298.00	265,376.00	204,412.01	313,580.00	(48,164.00)	-18.2%
Food		4700	0.00	45,994.00	15,387.94	76,994.00	(31,000.00)	-67.4%
TOTAL, BOOKS AND SUPPLIES			2,584,301.00	2,590,610.16	774,535.11	2,542,413.16	48,197.00	1.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	854,829.00	2,398,050.00	892,722.34	2,412,864.00	(14,814.00)	-0.6%
Travel and Conferences		5200	81,139.00	172,368.00	114,029.64	200,960.00	(28,592.00)	-16.6%
Dues and Memberships		5300	2,485.00	4,295.00	2,970.00	3,010.00	1,285.00	29.9%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	212,538.00	164,215.00	62,824.15	138,624.00	25,591.00	15.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	64,204.00	62,337.00	37,187.29	61,495.00	842.00	1.4%
Transfers of Direct Costs		5710	(441,870.00)	(420,809.00)	(204,336.69)	(395,094.00)	(25,515.00)	6.1%
Transfers of Direct Costs - Interfund		5750	(1,870.00)	(970.00)	(1,932.41)	2,521.00	(3,491.00)	359.9%
Professional/Consulting Services and Operating Expenditures		5800	3,748,724.00	2,548,501.00	977,458.78	2,559,303.00	(10,802.00)	-0.4%
Communications		5900	19,920.00	22,191.00	6,313.39	22,875.00	(664.00)	-3.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,540,099.00	4,950,378.00	1,887,336.49	5,006,558.00	(56,180.00)	-1.1%

2012-13 Second 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)
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	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	18,067.00	10,362.60	17,887.00	180.00	1.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,673.00	53,067.00	34,998.60	52,887.00	180.00	0.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	534,874.00	333,880.00	62,382.50	258,197.00	75,883.00	22.7%
Payments to County Offices		7142	3,500,564.00	4,033,870.00	173,464.98	4,144,505.00	(110,835.00)	-2.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	226,946.74	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	950,449.00	213,991.69	976,939.00	(26,490.00)	-2.8%
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)			4,035,438.00	5,317,999.00	676,785.91	5,379,641.00	(61,642.00)	-1.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,282,495.00	1,396,020.40	10,370.87	1,275,180.40	120,840.00	8.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,282,495.00	1,396,020.40	10,370.87	1,275,180.40	120,840.00	8.7%
TOTAL, EXPENDITURES			34,750,337.00	37,140,244.56	14,059,230.19	37,026,748.56	113,496.00	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	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%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	9,630,315.00	9,539,176.00	0.00	9,655,566.00	316,390.00	3.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			9,630,315.00	9,539,176.00	0.00	9,655,566.00	316,390.00	3.3%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			9,017,191.00	8,926,052.00	0.00	9,242,442.00	(316,390.00)	3.5%

2012-13 Second 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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	67,777,996.00	68,394,503.00	32,226,113.15	68,394,503.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,406,539.00	7,512,026.00	1,956,156.21	7,522,026.00	10,000.00	0.1%
3) Other State Revenue		8300-8599	13,947,696.00	22,783,080.43	14,255,210.34	23,652,065.43	868,985.00	3.8%
4) Other Local Revenue		8600-8799	13,737,238.00	10,414,875.00	3,888,028.79	9,320,892.00	(1,093,983.00)	-10.5%
5) TOTAL, REVENUES			102,869,379.00	109,104,484.43	52,325,508.49	108,889,486.43		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	52,653,800.00	53,473,343.20	24,117,140.04	53,131,535.20	341,808.00	0.6%
2) Classified Salaries		2000-2999	16,922,871.00	17,094,538.00	9,269,520.84	16,987,533.00	107,005.00	0.6%
3) Employee Benefits		3000-3999	20,179,314.00	20,496,078.00	9,417,436.69	20,585,929.00	(89,851.00)	-0.4%
4) Books and Supplies		4000-4999	5,200,396.00	4,782,343.16	1,861,938.87	4,738,123.16	44,220.00	0.9%
5) Services and Other Operating Expenditures		5000-5999	11,951,211.00	12,454,307.00	6,069,326.47	12,837,588.00	(383,281.00)	-3.1%
6) Capital Outlay		6000-6999	292,840.00	391,376.00	254,323.54	422,829.00	(31,453.00)	-8.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	4,921,209.00	6,203,770.00	964,025.81	6,265,412.00	(61,642.00)	-1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(545,139.00)	(551,951.00)	0.00	(538,785.00)	(13,166.00)	2.4%
9) TOTAL, EXPENDITURES			111,576,502.00	114,343,804.36	51,953,712.36	114,430,164.36		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(8,707,123.00)	(5,239,319.93)	371,796.13	(5,540,677.93)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,363,124.00	3,226,248.00	0.00	3,226,248.00	0.00	0.0%
b) Transfers Out		7600-7629	664,210.00	829,440.00	0.00	829,440.00	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			2,698,914.00	2,396,808.00	0.00	2,396,808.00		

2012-13 Second 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,008,209.00)	(2,842,511.93)	371,796.13	(3,143,869.93)		
F. FUND BALANCE, RESERVES								
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	20,129,549.98		19,828,191.98		
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	4,596,716.83		4,747,598.83		
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	515,751.00		515,751.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,367,230.00	3,426,355.00		3,457,795.00		
Unassigned/Unappropriated Amount		9790	11,043,498.95	11,499,990.15		11,015,310.15		

2012-13 Second 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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	57,825,831.00	58,078,563.00	24,987,659.88	58,078,563.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	232,906.00	0.00	232,906.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	82,927.00	82,927.00	40,406.05	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	9,112,917.00	4,833,824.55	9,112,917.00	0.00	0.0%
Unsecured Roll Taxes		8042	205,710.00	205,710.00	171,191.25	205,710.00	0.00	0.0%
Prior Years' Taxes		8043	589,905.00	575,814.00	490,129.96	575,814.00	0.00	0.0%
Supplemental Taxes		8044	145,332.00	158,103.00	118,000.58	158,103.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(109,529.00)	(656,477.00)	325,958.53	(656,477.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	40,791.00	449,177.00	1,252,063.42	449,177.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	6,878.93	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			67,615,546.00	68,239,640.00	32,226,113.15	68,239,640.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,258,243.00)	(2,308,176.00)	0.00	(2,308,176.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	7,211.00	7,106.00	0.00	7,106.00	0.00	0.0%
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	154,863.00	0.00	154,863.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			67,777,906.00	68,394,503.00	32,226,113.15	68,394,503.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,528,034.00	2,530,528.00	658,106.00	2,496,562.00	(33,966.00)	-1.3%
Special Education Discretionary Grants		8182	684,590.00	703,494.00	101,569.84	712,572.00	9,078.00	1.3%
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	19,956.00	7,300.00	20,956.00	1,000.00	5.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	10,855.63	0.00	0.00	0.0%

2012-13 Second 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)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	8,553.00	14,013.00	12,512.48	14,013.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	2,198,405.00	2,229,599.00	689,948.57	2,264,035.00	34,436.00	1.5%
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	595,614.00	209,852.39	589,788.00	(5,826.00)	-1.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	231,658.00	222,554.00	68,542.94	225,332.00	2,778.00	1.2%
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	0.00	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	197,468.36	1,117,500.00	2,500.00	0.2%
TOTAL, FEDERAL REVENUE			7,406,539.00	7,512,026.00	1,956,156.21	7,522,026.00	10,000.00	0.1%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	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	7,735,581.00	7,478,107.53	8,568,185.00	832,604.00	10.8%
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	253,606.00	142,395.00	253,606.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	1,204,954.00	1,204,787.19	481,915.00	1,148,419.19	(56,368.00)	-4.7%
Spec. Ed. Transportation	7240	8311	279,204.00	273,620.00	150,492.00	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	388,145.53	389,011.00	29,602.00	8.2%
Lottery - Unrestricted and Instructional Materi		8560	2,228,840.00	2,685,999.00	751,067.25	2,683,518.00	(2,481.00)	-0.1%
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	219,375.00	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 Second 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	6,869,626.00	7,250,794.24	3,958,241.03	7,316,422.24	65,628.00	0.9%
TOTAL, OTHER STATE REVENUE			13,947,696.00	22,783,080.43	14,255,210.34	23,652,065.43	868,985.00	3.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to R/L Deduction		8625	0.00	6,201.00	720,952.22	30,000.00	23,799.00	383.8%
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	25,068.21	51,000.00	0.00	0.0%
Interest		8660	100,000.00	185,620.00	110,527.73	185,620.00	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	500.00	500.00	New
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	1,258,796.00	52,677.20	1,200,951.00	(57,845.00)	-4.6%
Interagency Services	All Other	8677	23,945.00	1,214,847.00	0.00	1,163,169.00	(51,678.00)	-4.3%
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	3,047,774.00	639,494.09	1,979,646.00	(1,068,128.00)	-35.0%
Tuition		8710	3,314,230.00	2,311,327.00	0.00	2,370,696.00	59,369.00	2.6%
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	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,737,238.00	10,414,875.00	3,888,028.79	9,320,892.00	(1,093,983.00)	-10.5%
TOTAL, REVENUES			102,869,379.00	109,104,484.43	52,325,508.49	108,889,486.43	(214,998.00)	-0.2%

2012-13 Second 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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	43,682,695.00	44,313,645.20	19,827,785.41	44,202,539.20	111,106.00	0.3%
Certificated Pupil Support Salaries		1200	2,621,586.00	2,685,059.00	1,171,533.19	2,660,173.00	24,886.00	0.9%
Certificated Supervisors' and Administrators' Salaries		1300	5,064,309.00	5,098,050.00	2,411,928.40	4,879,048.00	219,002.00	4.3%
Other Certificated Salaries		1900	1,285,210.00	1,376,589.00	705,893.04	1,389,775.00	(13,186.00)	-1.0%
TOTAL, CERTIFICATED SALARIES			52,653,800.00	53,473,343.20	24,117,140.04	53,131,535.20	341,808.00	0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,814,830.00	3,541,440.00	1,857,970.25	3,486,978.00	54,462.00	1.5%
Classified Support Salaries		2200	5,573,372.00	5,595,732.00	3,132,977.25	5,628,932.00	(33,200.00)	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	1,562,281.00	1,568,971.00	824,402.53	1,559,388.00	9,583.00	0.6%
Clerical, Technical and Office Salaries		2400	5,630,294.00	5,738,146.00	3,049,894.78	5,858,706.00	77,440.00	1.4%
Other Classified Salaries		2900	342,094.00	652,249.00	404,276.03	653,529.00	(1,280.00)	-0.2%
TOTAL, CLASSIFIED SALARIES			16,922,871.00	17,094,538.00	9,269,520.84	16,987,533.00	107,005.00	0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,426,454.00	4,483,272.00	2,041,399.70	4,501,065.00	(17,783.00)	-0.4%
PERS		3201-3202	1,614,283.00	1,612,915.00	866,526.34	1,625,268.00	(12,353.00)	-0.8%
OASDI/Medicare/Alternative		3301-3302	2,068,342.00	2,092,645.00	1,027,331.73	2,105,328.00	(12,683.00)	-0.6%
Health and Welfare Benefits		3401-3402	10,123,830.00	10,295,513.00	4,494,837.12	10,336,301.00	(40,788.00)	-0.4%
Unemployment Insurance		3501-3502	768,660.00	773,532.00	362,984.84	776,693.00	(3,161.00)	-0.4%
Workers' Compensation		3601-3602	433,327.00	437,518.00	205,642.62	439,349.00	(1,833.00)	-0.4%
OPEB, Allocated		3701-3702	547,068.00	587,210.00	261,839.16	589,066.00	(1,856.00)	-0.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	103,573.00	99,205.00	116,816.18	98,756.00	449.00	0.5%
Other Employee Benefits		3901-3902	95,777.00	114,270.00	40,259.00	114,103.00	167.00	0.1%
TOTAL, EMPLOYEE BENEFITS			20,179,314.00	20,496,078.00	9,417,436.69	20,585,929.00	(89,851.00)	-0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,186,683.00	398,257.00	235,234.50	414,419.00	(16,162.00)	-4.1%
Books and Other Reference Materials		4200	100.00	1,421.00	932.10	1,421.00	0.00	0.0%
Materials and Supplies		4300	3,619,918.00	3,645,468.16	1,238,672.88	3,509,012.16	136,456.00	3.7%
Noncapitalized Equipment		4400	393,695.00	691,203.00	371,711.45	736,277.00	(45,074.00)	-6.5%
Food		4700	0.00	45,994.00	15,387.94	76,994.00	(31,000.00)	-67.4%
TOTAL, BOOKS AND SUPPLIES			5,200,396.00	4,782,343.16	1,861,938.87	4,738,123.16	44,220.00	0.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	854,829.00	2,398,050.00	892,722.34	2,412,864.00	(14,814.00)	-0.6%
Travel and Conferences		5200	250,753.00	362,220.00	173,987.97	413,398.00	(51,178.00)	-14.1%
Dues and Memberships		5300	37,051.00	53,064.00	40,416.34	51,779.00	1,285.00	2.4%
Insurance		5400-5450	447,525.00	454,967.00	0.00	454,967.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,931,465.00	2,761,535.00	1,674,101.97	2,908,987.00	(147,452.00)	-5.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	560,648.00	552,008.00	233,910.51	554,725.00	(2,717.00)	-0.5%
Transfers of Direct Costs		5710	0.00	(18,528.00)	0.00	0.00	(18,528.00)	100.0%
Transfers of Direct Costs - Interfund		5750	(10,932.00)	(10,083.00)	(4,513.37)	(10,582.00)	499.00	-4.9%
Professional/Consulting Services and Operating Expenditures		5800	6,315,308.00	5,347,189.00	2,857,090.30	5,487,800.00	(140,611.00)	-2.6%
Communications		5900	564,564.00	553,885.00	201,610.41	563,650.00	(9,765.00)	-1.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,951,211.00	12,454,307.00	6,069,326.47	12,837,588.00	(383,281.00)	-3.1%

2012-13 Second 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)
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	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	356,376.00	229,687.54	387,829.00	(31,453.00)	-8.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			292,840.00	391,376.00	254,323.54	422,829.00	(31,453.00)	-8.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	534,874.00	333,880.00	62,382.50	258,197.00	75,683.00	22.7%
Payments to County Offices		7142	3,500,564.00	4,033,670.00	173,464.98	4,144,505.00	(110,835.00)	-2.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	226,946.74	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	885,771.00	885,771.00	287,240.00	885,771.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	950,449.00	213,991.69	976,939.00	(26,490.00)	-2.8%
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)			4,921,209.00	6,203,770.00	964,025.91	6,265,412.00	(61,642.00)	-1.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	(13,166.00)	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(545,139.00)	(538,785.00)	0.00	(538,785.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(545,139.00)	(551,951.00)	0.00	(538,785.00)	(13,166.00)	2.4%
TOTAL EXPENDITURES			111,576,502.00	114,343,804.36	51,953,712.36	114,430,164.36	(86,360.00)	-0.1%

2012-13 Second 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,363,124.00	3,226,248.00	0.00	3,226,248.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,363,124.00	3,226,248.00	0.00	3,226,248.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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	51,086.00	0.00	51,086.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			664,210.00	829,440.00	0.00	829,440.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			2,698,914.00	2,396,808.00	0.00	2,396,808.00	0.00	0.0%

Resource	Description	2012-13 Projected Year Totals
3315	Special Ed: IDEA Preschool Grants, Part B,	14,523.00
4036	NCLB: Title II, Part A, Administrator Training	1,500.00
5640	Medi-Cal Billing Option	359,826.08
6300	Lottery: Instructional Materials	1,323,673.46
6500	Special Education	2,339,310.00
6512	Special Ed: Mental Health Services	363,808.91
6535	Special Ed: Personnel Staff Development	76.00
7230	Transportation: Home to School	750.00
9010	Other Restricted Local	344,131.38
Total, Restricted Balance		<u>4,747,598.83</u>

2012-13 Second 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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	9,132,762.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,271,342.00	17,843,242.00	4,373,981.00	18,208,938.00	365,696.00	2.0%
3) Other State Revenue		8300-8599	49,518,943.00	47,045,438.00	22,291,273.38	48,142,594.00	1,097,156.00	2.3%
4) Other Local Revenue		8600-8799	0.00	0.00	318.09	0.00	0.00	0.0%
5) TOTAL, REVENUES			77,923,047.00	64,888,678.00	26,665,552.45	66,351,532.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	77,923,047.00	64,888,678.00	26,665,234.35	66,351,532.00	(1,462,854.00)	-2.3%
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	64,888,678.00	26,665,234.35	66,351,532.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	318.10	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2012-13 Second 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	0.00	318.10	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	0.00		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	0.00		0.00		

2012-13 Second 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)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Property Taxes Transfers		8097	9,132,762.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			9,132,762.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	19,271,342.00	17,843,242.00	4,373,961.00	18,208,938.00	365,696.00	2.0%
TOTAL, FEDERAL REVENUE			19,271,342.00	17,843,242.00	4,373,961.00	18,208,938.00	365,696.00	2.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	49,518,943.00	41,867,234.00	19,534,526.36	42,781,704.00	914,470.00	2.2%
Prior Years	6500	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	5,178,202.00	2,756,747.00	5,380,890.00	182,688.00	3.5%
TOTAL, OTHER STATE REVENUE			49,518,943.00	47,045,436.00	22,291,273.36	48,142,594.00	1,097,158.00	2.3%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	318.09	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%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments from Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments from County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments from JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	318.09	0.00	0.00	0.0%
TOTAL, REVENUES			77,923,047.00	64,888,678.00	26,665,552.45	66,351,532.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	19,271,342.00	21,400,199.00	6,725,398.00	21,948,583.00	(548,384.00)	-2.6%
To County Offices		7212	0.00	1,621,245.00	405,312.00	1,621,245.00	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	58,651,705.00	25,361,861.00	11,833,414.65	26,269,594.00	(907,713.00)	-3.8%
To County Offices	6500	7222	0.00	16,505,353.00	7,701,111.70	16,512,110.00	(6,767.00)	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	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			77,923,047.00	64,888,678.00	26,665,234.35	66,351,532.00	(1,482,954.00)	-2.3%
TOTAL EXPENDITURES			77,923,047.00	64,888,678.00	26,665,234.35	66,351,532.00		

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	5,179,444.00	5,230,530.00	2,235,186.30	5,230,530.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,853,974.00	3,058,974.00	2,046,378.91	3,058,974.00	0.00	0.0%
5) TOTAL REVENUES			7,063,418.00	8,289,504.00	4,281,565.21	8,289,504.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,804,387.00	1,785,880.00	732,030.16	1,751,329.00	34,551.00	1.9%
2) Classified Salaries		2000-2999	1,312,314.00	1,305,814.00	747,558.54	1,330,948.00	(25,134.00)	-1.9%
3) Employee Benefits		3000-3999	1,029,724.00	1,020,552.00	429,872.16	945,552.00	75,000.00	7.3%
4) Books and Supplies		4000-4999	538,870.00	589,833.00	215,927.40	573,890.00	(4,257.00)	-0.7%
5) Services and Other Operating Expenditures		5000-5999	489,112.00	434,157.00	200,884.56	510,854.00	(76,697.00)	-17.7%
6) Capital Outlay		6000-6999	740,842.00	1,978,841.00	18,731.01	1,983,789.00	(3,928.00)	-0.2%
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			6,184,660.00	7,345,418.00	2,343,803.83	7,345,883.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			898,728.00	944,086.00	1,937,761.38	943,621.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	51,088.00	51,088.00	0.00	51,088.00	0.00	0.0%
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		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,948,914.00)	(1,948,914.00)	0.00	(1,948,914.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,050,186.00)	(1,004,828.00)	1,937,781.38	(1,005,293.00)		
F. FUND BALANCE, RESERVES								
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	808,490.41		808,025.41		
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		9719	0.00	0.00		0.00		
b) Restricted		9740	8,585.74	8,585.74		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	755,546.67	800,904.67		808,025.67		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(0.28)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	5,179,444.00	5,230,530.00	2,235,186.30	5,230,530.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,179,444.00	5,230,530.00	2,235,186.30	5,230,530.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,000.00	7,000.00	2,270.11	7,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	1,451,974.00	1,451,974.00	744,108.80	1,451,974.00	0.00	0.0%
Interagency Services		8677	425,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8689	0.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,883,974.00	3,058,974.00	2,048,378.91	3,058,974.00	0.00	0.0%
TOTAL, REVENUES			7,063,418.00	8,289,504.00	4,283,565.21	8,289,504.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,285,963.00	1,285,963.00	520,032.69	1,225,963.00	60,000.00	4.7%
Certificated Pupil Support Salaries		1200	138,038.00	138,038.00	63,803.82	142,273.00	(4,235.00)	-3.1%
Certificated Supervisors' and Administrators' Salaries		1300	227,196.00	218,391.00	122,523.19	237,805.00	(21,214.00)	-9.8%
Other Certificated Salaries		1900	153,190.00	145,488.00	25,670.46	145,488.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,804,387.00	1,785,880.00	732,030.16	1,751,329.00	34,551.00	1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	355,550.00	355,550.00	161,288.09	355,550.00	0.00	0.0%
Classified Support Salaries		2200	266,579.00	266,579.00	167,298.01	249,745.00	16,834.00	6.3%
Classified Supervisors' and Administrators' Salaries		2300	153,579.00	153,579.00	93,156.00	159,898.00	(6,117.00)	-4.0%
Clerical, Technical and Office Salaries		2400	482,056.00	482,056.00	304,684.38	517,907.00	(35,851.00)	-7.4%
Other Classified Salaries		2900	54,550.00	48,050.00	21,152.06	48,050.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,312,314.00	1,305,814.00	747,558.54	1,330,948.00	(25,134.00)	-1.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	135,937.00	135,045.00	44,887.97	135,045.00	0.00	0.0%
PERS		3201-3202	145,921.00	145,921.00	79,049.30	145,921.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	153,165.00	153,008.00	73,869.11	153,008.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	474,918.00	467,075.00	182,116.13	392,075.00	75,000.00	16.1%
Unemployment Insurance		3501-3502	33,038.00	32,919.00	16,141.70	32,919.00	0.00	0.0%
Workers' Compensation		3601-3602	43,360.00	43,323.00	9,143.28	43,323.00	0.00	0.0%
OPEB, Allocated		3701-3702	11,118.00	11,024.00	9,485.63	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	11,098.86	29,985.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,252.00	2,252.00	3,900.00	2,252.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,029,724.00	1,020,552.00	429,672.16	945,552.00	75,000.00	7.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,750.00	1,750.00	115.34	1,837.00	(87.00)	-5.0%
Materials and Supplies		4300	494,420.00	546,136.00	218,037.77	553,306.00	(4,170.00)	-0.8%
Noncapitalized Equipment		4400	42,500.00	18,747.00	774.29	18,747.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			538,670.00	566,633.00	218,827.40	573,890.00	(4,257.00)	-0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,228.00	6,228.00	3,403.92	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	0.00	0.00	76,247.00	(76,247.00)	New
Operations and Housekeeping Services		5500	193,253.00	193,253.00	98,350.19	195,703.00	(2,450.00)	-1.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,500.00	57,500.00	19,393.81	55,050.00	2,450.00	4.3%
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	452.91	1,200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	124,400.00	144,445.00	87,936.32	144,895.00	(450.00)	-0.3%
Communications		5900	29,540.00	29,540.00	11,347.41	29,540.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			489,112.00	434,157.00	200,884.56	510,854.00	(76,697.00)	-17.7%
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	119,201.00	3,726.25	119,201.00	0.00	0.0%
Equipment		6400	740,942.00	1,860,840.00	13,004.76	1,864,568.00	(3,928.00)	-0.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			740,942.00	1,979,841.00	16,731.01	1,983,769.00	(3,928.00)	-0.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	249,541.00	249,541.00	0.00	249,541.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			249,541.00	249,541.00	0.00	249,541.00	0.00	0.0%
TOTAL, EXPENDITURES			6,164,890.00	7,345,418.00	2,343,803.83	7,345,883.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	51,086.00	51,086.00	0.00	51,086.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			51,086.00	51,086.00	0.00	51,086.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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 Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,948,914.00)	(1,948,914.00)	0.00	(1,948,914.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	522,311.00	615,193.00	310,368.00	615,193.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,304,693.00	994,058.00	587,809.00	994,058.00	0.00	0.0%
4) Other Local Revenue		8600-8799	47,500.00	35,500.00	14,187.08	35,500.00	0.00	0.0%
5) TOTAL REVENUES			1,874,504.00	1,644,751.00	912,364.08	1,644,751.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	688,708.00	668,582.00	342,427.85	693,932.00	(25,340.00)	-3.8%
2) Classified Salaries		2000-2999	517,249.00	432,029.00	243,475.87	434,805.00	(2,776.00)	-0.6%
3) Employee Benefits		3000-3999	285,066.00	335,477.00	171,817.24	338,279.00	(2,802.00)	-0.8%
4) Books and Supplies		4000-4999	195,229.00	244,728.00	20,997.34	171,716.85	73,011.15	29.8%
5) Services and Other Operating Expenditures		5000-5999	69,530.00	119,315.00	59,619.88	120,884.00	(1,569.00)	-1.3%
6) Capital Outlay		6000-6999	0.00	3,170.00	1,585.12	3,170.00	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	94,371.00	88,017.00	0.00	88,017.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,851,051.00	1,691,328.00	839,923.30	1,850,803.85		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			23,453.00	(246,577.00)	72,440.78	(208,052.85)		
D. OTHER FINANCING SOURCES/USES								
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		7800-7829	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8830-8979	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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,453.00	(81,347.00)	72,440.78	(40,822.85)		
F. FUND BALANCE, RESERVES								
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	7,575.01		48,099.16		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	88,992.16	50,539.16		44,099.16		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	43,362.85	3,999.85		4,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(46,864.00)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
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	8280	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	522,311.00	615,193.00	310,368.00	615,193.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			522,311.00	615,193.00	310,368.00	615,193.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	1,139,463.00	944,058.00	587,609.00	944,058.00	0.00	0.0%
All Other State Revenue	All Other	8590	165,230.00	50,000.00	0.00	50,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,304,693.00	994,058.00	587,609.00	994,058.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8680	5,000.00	4,000.00	(1.00)	4,000.00	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								
Child Development Parent Fees		8673	35,000.00	24,000.00	10,873.77	24,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	7,500.00	7,500.00	3,514.37	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%
TOTAL, OTHER LOCAL REVENUE			47,500.00	35,500.00	14,187.08	35,500.00	0.00	0.0%
TOTAL, REVENUES			1,874,504.00	1,644,751.00	912,384.08	1,644,751.00		

2012-13 Second 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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	624,237.00	604,323.00	310,617.35	634,965.00	(30,642.00)	-5.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	64,489.00	64,269.00	31,810.50	58,997.00	5,302.00	8.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			688,726.00	668,592.00	342,427.85	693,962.00	(25,340.00)	-3.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	72,843.00	60,663.00	30,206.62	56,190.00	2,493.00	4.1%
Classified Support Salaries		2200	61,675.00	60,575.00	31,750.23	52,075.00	(1,500.00)	-3.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	49,618.00	51,318.00	29,152.50	48,776.00	2,542.00	5.0%
Other Classified Salaries		2900	333,113.00	269,453.00	152,366.32	275,764.00	(6,311.00)	-2.3%
TOTAL, CLASSIFIED SALARIES			517,249.00	432,029.00	243,475.67	434,805.00	(2,776.00)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	35,093.00	27,595.00	18,059.40	29,136.00	(1,541.00)	-5.6%
PERS		3201-3202	79,620.00	70,718.00	34,762.70	69,740.00	978.00	1.4%
OASDI/Medicare/Alternative		3301-3302	64,833.00	51,420.00	30,965.10	51,024.00	396.00	0.8%
Health and Welfare Benefits		3401-3402	65,308.00	72,273.00	69,815.19	120,433.00	(48,160.00)	-86.6%
Unemployment Insurance		3501-3502	13,856.00	10,369.00	6,425.86	10,408.00	(39.00)	-0.4%
Workers' Compensation		3601-3602	7,555.00	5,983.00	3,634.80	6,174.00	(181.00)	-3.2%
OPEB, Allocated		3701-3702	10,447.00	68,433.00	2,872.49	42,777.00	45,656.00	51.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	9,054.00	7,696.00	4,861.60	7,567.00	99.00	1.3%
Other Employee Benefits		3901-3902	0.00	1,000.00	400.00	1,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			285,966.00	335,477.00	171,617.24	336,279.00	(2,802.00)	-0.8%
BOOKS AND SUPPLIES								
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	244,026.00	20,997.34	171,016.85	73,011.15	29.6%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			195,229.00	244,726.00	20,997.34	171,716.85	73,011.15	29.6%

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

19 64436 0000000
Form 121

Covina-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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,662.00	4,478.00	1,154.85	4,582.00	(104.00)	-2.3%
Dues and Memberships		5300	0.00	250.00	250.00	250.00	0.00	0.0%
Insurance		5400-5450	11,500.00	11,891.00	0.00	11,891.00	0.00	0.0%
Operations and Housekeeping Services		5500	18,985.00	16,079.00	10,307.59	16,079.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	900.00	2,656.00	1,572.38	2,656.00	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	23,477.00	20,527.00	15,773.48	21,147.00	(820.00)	-3.0%
Professional/Consulting Services and Operating Expenditures		5800	5,906.00	57,121.00	27,674.48	57,929.00	(808.00)	-1.4%
Communications		5900	6,100.00	6,513.00	2,887.10	6,550.00	(37.00)	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			69,530.00	119,315.00	59,619.88	120,864.00	(1,568.00)	-1.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	3,170.00	1,585.12	3,170.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	3,170.00	1,585.12	3,170.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	94,371.00	88,017.00	0.00	88,017.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			94,371.00	88,017.00	0.00	88,017.00	0.00	0.0%
TOTAL EXPENDITURES			1,851,051.00	1,881,328.00	839,923.30	1,850,893.85		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From General Fund		8911	0.00	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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	165,230.00	0.00	165,230.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	165,230.00	0.00	165,230.00		

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
6130	Child Development: Center-Based Reserve Account	40,264.59
9010	Other Restricted Local	3,834.57
Total, Restricted Balance		<u>44,099.16</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,098,331.00	4,208,186.00	2,340,805.88	4,286,144.00	79,958.00	1.9%
3) Other State Revenue		8300-8599	374,292.00	375,860.00	195,414.53	381,100.00	5,410.00	1.4%
4) Other Local Revenue		8600-8799	884,084.00	951,277.00	442,160.42	1,018,108.00	87,832.00	7.1%
5) TOTAL REVENUES			5,336,717.00	5,533,153.00	2,978,380.83	5,686,353.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,535,118.00	1,597,505.00	798,224.16	1,668,828.00	(71,424.00)	-4.5%
3) Employee Benefits		3000-3999	365,042.00	355,297.00	255,158.99	484,177.00	(128,880.00)	-36.3%
4) Books and Supplies		4000-4999	2,488,937.00	3,003,796.00	1,255,761.21	2,873,720.00	130,076.00	4.3%
5) Services and Other Operating Expenditures		5000-5999	168,714.00	223,423.00	49,951.59	235,081.00	(11,658.00)	-5.2%
6) Capital Outlay		6000-6999	152,539.00	155,725.00	3,276.29	5,725.00	150,000.00	96.3%
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	5,538,973.00	2,362,372.24	5,468,859.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			425,139.00	(3,820.00)	617,008.59	217,494.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			425,139.00	(3,820.00)	817,008.59	217,494.00		
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)			4,281,863.81	3,852,904.81		4,074,218.81		
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		9718	0.00	0.00		0.00		
b) Restricted		9740	4,281,863.81	3,852,904.81		4,074,218.81		
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 Second Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	4,098,331.00	4,206,186.00	2,340,805.88	4,286,144.00	79,958.00	1.9%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,098,331.00	4,206,186.00	2,340,805.88	4,286,144.00	79,958.00	1.9%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	374,292.00	375,690.00	198,414.53	381,100.00	5,410.00	1.4%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			374,292.00	375,690.00	198,414.53	381,100.00	5,410.00	1.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	722,252.00	735,787.00	451,342.57	807,247.00	71,460.00	9.7%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	26,125.00	24,293.00	6,133.08	20,591.00	(3,702.00)	-15.2%
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	191,197.00	(15,315.23)	191,271.00	74.00	0.0%
TOTAL, OTHER LOCAL REVENUE			864,064.00	951,277.00	442,160.42	1,019,109.00	67,832.00	7.1%
TOTAL, REVENUES			5,336,717.00	5,533,153.00	2,979,380.83	5,686,353.00		

2012-13 Second 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)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,203,495.00	1,286,746.00	618,836.10	1,349,991.00	(53,245.00)	-4.1%
Classified Supervisors' and Administrators' Salaries		2300	96,588.00	95,149.00	52,861.25	95,149.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	206,095.00	184,897.00	120,493.13	210,737.00	(25,840.00)	-14.0%
Other Classified Salaries		2900	28,941.00	20,713.00	6,033.68	13,052.00	7,661.00	37.0%
TOTAL CLASSIFIED SALARIES			1,535,119.00	1,597,505.00	798,224.16	1,668,929.00	(71,424.00)	-4.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	34.69	35.00	(35.00)	New
PERS		3201-3202	108,982.00	101,324.00	80,626.50	109,472.00	(8,148.00)	-8.0%
OASDI/Medicare/Alternative		3301-3302	113,929.00	119,638.00	80,889.02	125,100.00	(5,462.00)	-4.6%
Health and Welfare Benefits		3401-3402	84,951.00	81,801.00	105,859.61	193,843.00	(112,242.00)	-137.5%
Unemployment Insurance		3501-3502	19,888.00	17,680.00	8,775.53	18,465.00	(785.00)	-4.4%
Workers' Compensation		3601-3602	12,361.00	10,020.00	4,953.70	10,463.00	(443.00)	-4.4%
OPEB, Allocated		3701-3702	5,248.00	7,691.00	4,113.79	8,311.00	(620.00)	-8.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	14,683.00	14,343.00	8,510.85	15,488.00	(1,145.00)	-8.0%
Other Employee Benefits		3901-3902	4,000.00	3,000.00	1,495.30	3,000.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			365,042.00	355,297.00	255,158.99	484,177.00	(128,880.00)	-36.3%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	261,350.00	253,702.00	131,900.83	261,202.00	(7,500.00)	-3.0%
Noncapitalized Equipment		4400	165,000.00	199,941.00	43,995.00	61,476.00	138,465.00	69.3%
Food		4700	2,082,587.00	2,550,153.00	1,079,865.38	2,551,042.00	(669.00)	0.0%
TOTAL BOOKS AND SUPPLIES			2,468,937.00	3,003,796.00	1,255,761.21	2,873,720.00	130,076.00	4.3%

2012-13 Second 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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,570.00	6,870.00	4,211.78	7,266.00	(395.00)	-5.8%
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	45,276.00	23,315.08	49,126.00	(3,850.00)	-8.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	700.00	6,680.00	1,473.12	6,680.00	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	(14,700.00)	(12,700.00)	(13,820.82)	(13,901.00)	1,201.00	-9.5%
Professional/Consulting Services and Operating Expenditures		5800	95,755.00	140,795.00	33,531.00	149,406.00	(8,613.00)	-8.1%
Communications		5900	1,500.00	1,500.00	1,241.45	1,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			168,714.00	223,423.00	49,951.59	235,081.00	(11,658.00)	-5.2%
CAPITAL OUTLAY								
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	3,276.29	5,725.00	150,000.00	96.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			152,539.00	155,725.00	3,276.29	5,725.00	150,000.00	96.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	201,227.00	201,227.00	0.00	201,227.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			201,227.00	201,227.00	0.00	201,227.00	0.00	0.0%
TOTAL EXPENDITURES			4,911,578.00	5,536,973.00	2,382,372.24	5,488,859.00		

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

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	4,074,218.81
Total, Restricted Balance		<u>4,074,218.81</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		6010-6099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		6100-6299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		6300-6599	613,124.00	613,124.00	0.00	613,124.00	0.00	0.0%
4) Other Local Revenue		6600-6799	13,000.00	13,000.00	1,517.14	6,068.00	(6,932.00)	-53.3%
5) TOTAL REVENUES			626,124.00	626,124.00	1,517.14	619,192.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	50,000.00	136,356.00	110,743.11	136,356.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	74,947.00	74,374.00	0.00	0.00	74,374.00	100.0%
6) Capital Outlay		6000-6999	80,000.00	1,393,940.00	625,157.54	1,468,314.00	(74,374.00)	-5.3%
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	1,604,670.00	735,900.65	1,604,670.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			421,177.00	(978,546.00)	(734,383.51)	(985,478.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		6800-6929	613,124.00	613,124.00	0.00	613,124.00	0.00	0.0%
b) Transfers Out		7600-7629	750,000.00	613,124.00	0.00	613,124.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		6930-6979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		6980-6999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(136,876.00)	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			284,301.00	(978,546.00)	(734,383.51)	(985,478.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9701	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	916,175.44		909,243.44		
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	916,175.44		909,243.44		
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 Second 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		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	13,000.00	13,000.00	1,517.14	6,068.00	(6,932.00)	-53.3%
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			13,000.00	13,000.00	1,517.14	6,068.00	(6,932.00)	-53.3%
TOTAL, REVENUES			626,124.00	626,124.00	1,517.14	619,192.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	50,000.00	136,356.00	110,743.11	136,356.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			50,000.00	136,356.00	110,743.11	136,356.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	74,947.00	74,374.00	0.00	0.00	74,374.00	100.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			74,947.00	74,374.00	0.00	0.00	74,374.00	100.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	80,000.00	719,054.00	625,157.54	793,428.00	(74,374.00)	-10.3%
Equipment		6400	0.00	674,686.00	0.00	674,686.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			80,000.00	1,393,940.00	625,157.54	1,468,314.00	(74,374.00)	-5.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			204,947.00	1,604,670.00	735,900.65	1,604,670.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From General, Special Reserve, & Building Funds		8915	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%
(a) TOTAL, INTERFUND TRANSFERS IN			613,124.00	613,124.00	0.00	613,124.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	750,000.00	613,124.00	0.00	613,124.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			750,000.00	613,124.00	0.00	613,124.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(136,876.00)	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	3,651.80	14,584.00	(5,416.00)	-27.1%
5) TOTAL REVENUES			20,000.00	20,000.00	3,651.80	14,584.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	73,805.00	73,805.00	42,198.44	0.00	73,805.00	100.0%
3) Employee Benefits		3000-3999	22,362.00	27,276.00	16,126.55	0.00	27,276.00	100.0%
4) Books and Supplies		4000-4999	10,000.00	12,650.00	88,163.88	88,166.00	(75,546.00)	-567.2%
5) Services and Other Operating Expenditures		5000-5999	0.00	14,900.00	16,913.81	18,396.00	(3,486.00)	-23.5%
6) Capital Outlay		6000-6999	0.00	958,082.81	1,444,523.46	979,549.74	(21,466.93)	-2.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	337,291.00	337,291.00	337,291.34	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	1,424,004.81	1,945,217.46	1,423,432.74		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(423,458.00)	(1,404,004.81)	(1,941,565.66)	(1,408,848.74)		
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	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 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,036,582.00)	(2,017,128.81)	(1,941,585.88)	(2,021,972.74)		
F. FUND BALANCE, RESERVES								
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	4,843.93		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) 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	4,843.93		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 Second 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)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8280	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	3,651.80	14,584.00	(5,418.00)	-27.1%
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			20,000.00	20,000.00	3,651.80	14,584.00	(5,418.00)	-27.1%
TOTAL REVENUES			20,000.00	20,000.00	3,651.80	14,584.00		

2012-13 Second 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)
CLASSIFIED SALARIES								
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	33,437.20	0.00	58,152.00	100.0%
Clerical, Technical and Office Salaries		2400	15,653.00	15,653.00	8,761.24	0.00	15,653.00	100.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			73,805.00	73,805.00	42,198.44	0.00	73,805.00	100.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	8,427.00	8,427.00	4,874.87	0.00	8,427.00	100.0%
OASDI/Medicare/Alternative		3301-3302	5,646.00	5,646.00	3,146.87	0.00	5,646.00	100.0%
Health and Welfare Benefits		3401-3402	4,944.00	9,858.00	6,302.60	0.00	9,858.00	100.0%
Unemployment Insurance		3501-3502	811.00	811.00	473.69	0.00	811.00	100.0%
Workers' Compensation		3601-3602	458.00	458.00	298.13	0.00	458.00	100.0%
OPEB, Allocated		3701-3702	643.00	643.00	376.09	0.00	643.00	100.0%
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	684.50	0.00	1,183.00	100.0%
Other Employee Benefits		3901-3902	250.00	250.00	0.00	0.00	250.00	100.0%
TOTAL EMPLOYEE BENEFITS			22,362.00	27,278.00	16,126.55	0.00	27,278.00	100.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	2,650.00	5,607.41	6,142.00	(3,492.00)	-131.8%
Noncapitalized Equipment		4400	10,000.00	10,000.00	82,556.47	82,054.00	(72,054.00)	-720.5%
TOTAL BOOKS AND SUPPLIES			10,000.00	12,650.00	88,163.88	88,196.00	(75,546.00)	-597.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	532.00	532.00	(532.00)	New
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	505.85	506.00	(506.00)	New
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	938.50	939.00	(939.00)	New
Professional/Consulting Services and Operating Expenditures		5800	0.00	14,900.00	14,937.36	16,419.00	(1,519.00)	-10.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			0.00	14,900.00	16,913.81	16,396.00	(3,496.00)	-23.5%

2012-13 Second 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)
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	958,082.81	1,444,523.46	979,549.74	(21,466.93)	-2.2%
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%
TOTAL, CAPITAL OUTLAY			0.00	958,082.81	1,444,523.46	979,549.74	(21,466.93)	-2.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	337,291.00	337,291.00	337,291.34	337,291.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			337,291.00	337,291.00	337,291.34	337,291.00	0.00	0.0%
TOTAL EXPENDITURES			443,458.00	1,424,004.81	1,845,217.46	1,423,432.74		

2012-13 Second 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	613,124.00	613,124.00	0.00	613,124.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			613,124.00	613,124.00	0.00	613,124.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(613,124.00)	(613,124.00)	0.00	(613,124.00)		

2012-13 Second 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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,000.00	120,000.00	49,218.42	115,000.00	(5,000.00)	-4.2%
5) TOTAL REVENUES			70,000.00	120,000.00	49,218.42	115,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	524,485.00	498,606.92	1,467,903.00	(943,438.00)	-179.6%
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	498,606.92	1,483,637.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			44,266.00	(430,199.00)	(449,388.50)	(1,378,637.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2012-13 Second 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	(430,199.00)	(449,386.50)	(1,378,637.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,058,843.31	2,058,843.31		2,058,843.31	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			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	1,628,644.31		680,206.31		
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								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,103,109.31	1,628,644.31		680,206.31		
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 Second 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)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	3,578.11	15,000.00	(5,000.00)	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	50,000.00	100,000.00	45,640.31	100,000.00	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			70,000.00	120,000.00	49,218.42	115,000.00	(5,000.00)	-4.2%
TOTAL REVENUES			70,000.00	120,000.00	49,218.42	115,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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%
TOTAL CLASSIFIED SALARIES			17,284.00	17,284.00	0.00	17,284.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	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%
TOTAL EMPLOYEE BENEFITS			8,450.00	8,450.00	0.00	8,450.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		8100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		8170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		8200	0.00	524,465.00	498,606.92	1,467,903.00	(943,438.00)	-179.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		8300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		8400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		8500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	524,465.00	498,606.92	1,467,903.00	(943,438.00)	-179.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			25,734.00	550,199.00	498,606.92	1,493,637.00		

2012-13 Second 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	(690,961.68)	(722,212.10)	(690,961.68)	0.00	0.0%
4) Other Local Revenue		8600-8799	42,000.00	42,000.00	(19,487.71)	42,000.00	0.00	0.0%
5) TOTAL REVENUES			42,000.00	(648,961.68)	(741,699.81)	(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	(648,961.68)	(741,699.81)	(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		

Description	Resource Codes	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)			42,000.00	(648,951.68)	(741,699.81)	(648,951.68)		
F. FUND BALANCE, RESERVES								
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	2,911,972.20		2,911,972.20		
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	3,560,933.88	2,911,972.20		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	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 Second 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)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	(690,961.68)	(722,212.10)	(690,961.68)	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	(690,961.68)	(722,212.10)	(690,961.68)	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	42,000.00	42,000.00	(19,487.71)	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%
TOTAL, OTHER LOCAL REVENUE			42,000.00	42,000.00	(19,487.71)	42,000.00	0.00	0.0%
TOTAL REVENUES			42,000.00	(648,961.68)	(741,699.81)	(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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

2012-13 Second 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)
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

2012-13 Second 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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50.00	50.00	22.45	50.00	0.00	0.0%
5) TOTAL REVENUES			50.00	50.00	22.45	50.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	12,543.52	0.00	12,593.48	(49.96)	-0.4%
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	12,543.52	0.00	12,593.48		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50.00	(12,493.52)	22.45	(12,543.48)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7899	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 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

19 64436 0000000
Form 401

Living-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)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			50.00	(12,493.52)	22.45	(12,543.48)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9701	12,543.48	12,543.48		12,543.48	0.00	0.0%
b) Audit Adjustments		9703	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		9705	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	49.98		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) 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	49.98		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 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

19 64436 0000000
Form 401

ivina-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)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8660	50.00	50.00	22.45	50.00	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								
Other Local Revenue		8699	0.00	0.00	0.00	0.00	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			50.00	50.00	22.45	50.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50.00	50.00	22.45	50.00		
TOTAL REVENUES								

2012-13 Second 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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

2012-13 Second 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)
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	12,543.52	0.00	12,593.48	(49.96)	-0.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	12,543.52	0.00	12,593.48	(49.96)	-0.4%
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	12,543.52	0.00	12,593.48		

2012-13 Second 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			0.00	0.00	0.00	0.00		

2012-13 Second 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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	428,320.00	392,103.00	298,963.54	500,905.00	108,802.00	27.7%
5) TOTAL REVENUES			428,320.00	392,103.00	298,963.54	500,905.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	255.00	255.00	(255.00)	New
2) Classified Salaries		2000-2999	352,435.00	292,334.00	154,480.78	287,850.00	4,484.00	1.5%
3) Employee Benefits		3000-3999	74,583.00	56,733.00	32,174.52	59,048.00	(2,315.00)	-4.1%
4) Books and Supplies		4000-4999	1,351.00	7,573.44	2,325.86	10,390.44	(2,817.00)	-37.2%
5) Services and Other Operating Expenses		5000-5999	2,113.00	8,500.00	5,637.62	9,571.00	(1,071.00)	-12.6%
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			430,482.00	365,140.44	194,853.78	367,114.44		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,172.00)	26,962.56	102,109.76	133,790.56		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers		8900-8929	4,558.00	12,615.00	0.00	7,853.00	(4,862.00)	-39.3%
a) Transfers In			4,558.00	12,615.00	0.00	7,853.00	4,862.00	39.3%
b) Transfers Out		7600-7629						
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 Second Interim
Other Enterprise Fund
Revenues, Expenses and Changes in Net Assets

19 84436 0000000
Form 63I

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)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,172.00)	28,982.56	102,109.76	133,790.56		
F. NET POSITION								
1) Beginning Net Position						35,416.97	0.00	0.0%
a) As of July 1 - Unaudited		9791	35,416.97	35,416.97				
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		
			31,244.97	62,379.53		169,207.53		
2) Ending Net Position, June 30 (E + F1e)								
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	62,379.53		169,207.53		

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

19 84436 0000000
Form 631

winna-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)
OTHER LOCAL REVENUE								
Sales								
		8639	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8660	10.00	10.00	72.03	10.00	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								
		8689	426,310.00	392,093.00	296,558.71	469,595.00	107,502.00	27.4%
All Other Fees and Contracts								
Other Local Revenue								
		8699	0.00	0.00	332.80	1,300.00	1,300.00	New
All Other Local Revenue								
			426,320.00	392,103.00	296,963.54	500,905.00	108,802.00	27.7%
TOTAL, OTHER LOCAL REVENUE								
			426,320.00	392,103.00	296,963.54	500,905.00		
TOTAL, REVENUES								

2012-13 Second 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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	255.00	255.00	(255.00)	New
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	255.00	255.00	(255.00)	New
CLASSIFIED SALARIES								
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	5,770.80	9,947.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	138,070.00	47,472.00	26,716.19	47,514.00	(42.00)	-0.1%
Clerical, Technical and Office Salaries		2400	50,412.00	50,412.00	29,407.00	50,412.00	0.00	0.0%
Other Classified Salaries		2900	154,006.00	184,503.00	92,568.79	179,977.00	4,526.00	2.5%
TOTAL, CLASSIFIED SALARIES			352,435.00	282,334.00	154,460.78	287,850.00	4,484.00	1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,893.00	156.00	0.00	3,104.00	(2,948.00)	-1889.7%
PERS		3201-3202	24,512.00	18,653.00	11,110.18	18,824.00	(171.00)	-0.9%
OASDI/Medicare/Alternative		3301-3302	24,037.00	22,366.00	11,887.09	21,671.00	895.00	3.1%
Health and Welfare Benefits		3401-3402	6,040.00	4,295.00	3,329.14	4,297.00	(2.00)	0.0%
Unemployment Insurance		3501-3502	3,953.00	3,219.00	1,702.31	3,122.00	97.00	3.0%
Workers' Compensation		3601-3602	2,384.00	2,025.00	959.32	1,982.00	43.00	2.1%
OPEB, Allocated		3701-3702	2,970.00	1,399.00	619.56	1,401.00	(2.00)	-0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,482.00	2,620.00	1,566.82	2,647.00	(27.00)	-1.0%
Other Employee Benefits		3901-3902	3,342.00	2,000.00	1,000.00	2,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			74,593.00	56,733.00	32,174.52	59,048.00	(2,315.00)	-4.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,351.00	6,573.44	1,476.86	7,781.44	(1,208.00)	-18.4%
Noncapitalized Equipment		4400	0.00	1,000.00	849.00	2,609.00	(1,609.00)	-160.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,351.00	7,573.44	2,325.86	10,390.44	(2,817.00)	-37.2%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	395.00	1,729.00	550.34	1,789.00	(60.00)	-3.5%
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	1,056.00	1,104.15	1,197.00	(141.00)	-13.4%
Professional/Consulting Services and Operating Expenditures		5800	783.00	5,615.00	3,814.54	6,415.00	(800.00)	-14.2%
Communications		5900	0.00	100.00	168.59	170.00	(70.00)	-70.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,113.00	8,500.00	5,637.62	9,571.00	(1,071.00)	-12.6%

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

19 64436 0000000
Form 631

San Diego Valley Unified
San Diego 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)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	365,140.44	194,653.78	367,114.44		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	4,558.00	12,815.00	0.00	7,653.00	(4,962.00)	-39.3%
(a) TOTAL, INTERFUND TRANSFERS IN			4,558.00	12,815.00	0.00	7,653.00	(4,962.00)	-39.3%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	4,558.00	12,815.00	0.00	7,653.00	4,962.00	39.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,558.00	12,815.00	0.00	7,653.00	4,962.00	39.3%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		6965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		6980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		6990	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 Second Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Assets

19 64436 0000000
Form 671

ivina-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)
A. REVENUES								
		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
1) Revenue Limit Sources								
		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue								
		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue								
		8600-8799	13,550,585.00	12,951,047.00	5,874,014.90	12,906,657.00	(44,390.00)	-0.3%
4) Other Local Revenue								
			13,550,585.00	12,951,047.00	5,874,014.90	12,906,657.00		
5) TOTAL, REVENUES								
B. EXPENSES								
		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
1) Certificated Salaries								
		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries								
		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits								
		4000-4999	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
4) Books and Supplies								
		5000-5999	14,127,810.00	13,738,272.00	6,563,879.12	13,742,863.00	(4,381.00)	0.0%
5) Services and Other Operating Expenses								
		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation								
		7100-7299	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499						
			0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399						
			14,130,310.00	13,740,772.00	6,563,879.12	13,745,163.00		
9) TOTAL, EXPENSES								
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(579,725.00)	(789,725.00)	(889,864.22)	(836,506.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers		8600-8929	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In								
		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out								
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources								
		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses								
		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions								
			0.00	0.00	0.00	0.00		
4) TOTAL, OTHER FINANCING SOURCES/USES								

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

19 64436 0000000
Form 671

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)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(578,725.00)	(789,725.00)	(889,854.22)	(638,506.00)		
F. NET POSITION								
1) Beginning Net Position			2,586,841.49	2,586,841.49		2,586,841.49	0.00	0.0%
a) As of July 1 - Unaudited		9781						
b) Audit Adjustments		9783	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	1,797,116.49		1,748,335.49		
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		9790	2,007,116.49	1,797,116.49		1,748,335.49		

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

19 64436 0000000
Form 67I

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)
OTHER LOCAL REVENUE								
Sales			0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8631						
			37,020.00	37,020.00	6,784.58	28,010.00	(9,010.00)	-24.3%
Interest		8660						
			0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662						
Fees and Contracts								
In-District Premiums/Contributions		8674	12,983,565.00	12,384,027.00	5,391,802.24	12,348,647.00	(35,380.00)	-0.3%
All Other Fees and Contracts		8689	370,000.00	370,000.00	192,427.42	370,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	160,000.00	160,000.00	83,000.68	160,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
			13,550,585.00	12,951,047.00	5,674,014.90	12,908,657.00	(44,390.00)	-0.3%
TOTAL, OTHER LOCAL REVENUE								
			13,550,585.00	12,951,047.00	5,674,014.90	12,908,657.00		
TOTAL REVENUES								

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

18 64436 0000000
Form 671

San Diego Valley Unified
San Diego 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)
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
QASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	14,122,810.00	13,733,272.00	6,569,818.12	13,737,663.00	(4,391.00)	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 - 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	(5,738.00)	5,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			14,122,810.00	13,738,272.00	6,563,878.12	13,742,663.00	(4,391.00)	0.0%

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

19 64436 0000000
Form 671

ivina-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)
DEPRECIATION								
Depreciation Expense		6800	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%
TOTAL EXPENSES			14,130,310.00	13,740,772.00	6,563,879.12	13,745,163.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources		8865	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		6990	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		6990	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		

Second 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)
ELEMENTARY						
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%
HIGH SCHOOL						
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%
COUNTY SUPPLEMENT						
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)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	12,933.52	12,933.52	12,729.64	13,006.68	73.16	1%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Second Interim
2012-13 INTERIM REPORT
AVERAGE DAILY ATTENDANCE

19 64436 0000000
Form AI

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)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%

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

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

San Joaquin Valley Unified
Los Angeles County

Anges County		Beginning Balances (Ref. Only)		July	August	September	October	November	December	January	February
	Object	ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH											
B. RECEIPTS											
	8010-8019 Revenue Limit Sources	6,618,934.00	24,295,765.00	29,287,165.00	30,925,652.00	25,810,932.00	22,583,289.00	32,893,936.00	30,685,459.00		
	8020-8079 Principal Apportionment	0.00	892,497.00	5,619,936.00	2,146,812.00	3,972,786.00	7,673,321.00	4,682,309.00	2,035,855.00		
	8080-8099 Property Taxes	213,814.00	379,078.00	0.00	0.00	464,696.00	3,923,349.00	2,910,912.00	600,000.00		
	8100-8299 Miscellaneous Funds	(6,708,563.00)	8,708,562.00	0.00	0.00	0.00	0.00	0.00	7,127.00		
	8300-8599 Federal Revenue	145,712.00	7,546.00	817,995.00	183,832.00	20,332.00	421,488.00	359,252.00	32,309.00		
	8600-8799 Other State Revenue	(731,146.00)	1,768,112.00	5,473,676.00	(883,097.00)	2,157,174.00	6,498,502.00	(28,010.00)	1,334,046.00		
	8910-8929 Other Local Revenue	6,735.00	253,729.00	28,819.00	2,429,880.00	165,909.00	69,748.00	279,814.00	500,000.00		
	8930-8979 Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL RECEIPTS											
	1000-1999	(9,073,448.00)	12,009,524.00	11,940,426.00	3,877,427.00	6,780,897.00	18,586,408.00	8,204,277.00	4,509,337.00		
C. DISBURSEMENTS											
	2000-2999	96,419.00	464,456.00	4,528,183.00	4,712,549.00	4,830,392.00	4,697,031.00	4,768,109.00	4,830,329.00		
	3000-3999	670,112.00	1,038,084.00	1,473,215.00	1,479,302.00	1,593,491.00	1,461,119.00	1,554,198.00	1,501,095.00		
	4000-4999	157,996.00	350,503.00	1,103,940.00	1,957,527.00	1,989,026.00	1,947,469.00	1,936,116.00	1,961,094.00		
	5000-5999	82,020.00	372,021.00	311,560.00	336,020.00	234,999.00	232,643.00	292,675.00	377,675.00		
	6000-6599	1,218,661.00	668,504.00	533,672.00	1,053,564.00	747,394.00	739,327.00	1,108,203.00	897,390.00		
	7000-7499	(3.00)	15,889.00	35,507.00	55,362.00	47,959.00	10,586.00	89,023.00	50,000.00		
	7600-7629	0.00	15,844.00	84,664.00	260,684.00	646,302.00	21,662.00	(65,130.00)	200,000.00		
	7630-7698										
TOTAL DISBURSEMENTS											
		2,225,205.00	2,925,301.00	8,070,741.00	9,855,008.00	10,089,563.00	9,109,837.00	9,703,194.00	9,817,583.00		
D. BALANCE SHEET TRANSACTIONS											
	Assets										
	9111-9199	0.00	(3,264,250.00)	(2,771,975.00)	0.00	0.00	6,036,225.00	0.00	0.00		
	9200-9299	28,415,175.00	1,137,251.00	427,101.00	669,206.00	73,499.00	911,205.00	300,230.00	500,000.00		
	9310	(150,000.00)	0.00								
	9320		0.00								
	9330										
	9340										
	Liabilities										
	9500-9599	0.00	(2,126,999.00)	(2,344,874.00)	669,206.00	73,499.00	6,947,430.00	300,230.00	500,000.00		
	9610	7,680,186.00	365,824.00	(113,676.00)	(193,655.00)	(7,524.00)	77,543.00	1,009,790.00	1,000,000.00		
	9640	0.00	1,600,000.00	0.00	0.00	0.00	6,035,811.00	0.00	8,441,657.00		
	9650	(8,390,495.00)	0.00	0.00							
	Nonoperating										
	9910	0.00	(710,309.00)	(113,676.00)	(193,655.00)	(7,524.00)	6,113,354.00	1,009,790.00	9,441,657.00		
TOTAL BALANCE SHEET TRANSACTIONS											
		0.00	(4,092,823.00)	(2,231,198.00)	862,861.00	81,023.00	834,076.00	(709,560.00)	(8,941,657.00)		
E. NET INCREASE/DECREASE (B - C + D)											
		17,676,831.00	4,991,400.00	1,638,487.00	(5,114,720.00)	(3,227,643.00)	10,310,647.00	(2,208,477.00)	(14,249,903.00)		
F. ENDING CASH (A + E)											
		24,295,765.00	29,287,165.00	30,925,652.00	25,810,932.00	22,583,289.00	32,893,936.00	30,685,459.00	16,435,556.00		
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

Second 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
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH									
		16,435,556.00	9,573,160.00	15,696,504.00	7,952,379.00				
B. RECEIPTS									
Revenue Limit Sources	8010-8019	1,031,031.00	679,087.00	0.00	14,707,267.00	14,870,568.00		58,311,489.00	58,311,469.00
Principal Apportionment	8020-8079	0.00	1,000,000.00	250,000.00	186,322.00	0.00		9,928,171.00	9,928,171.00
Property Taxes	8080-8099	0.00	35,311.00	12,145.00	100,281.00	0.00		154,863.00	154,863.00
Miscellaneous Funds	8100-8299	2,398,067.00	32,309.00	835,465.00	72,943.00	2,196,776.00		7,522,026.00	7,522,026.00
Federal Revenue	8300-8599	76,417.00	1,289,447.00	1,130,945.00	178,152.00	5,387,847.00		23,652,065.00	23,652,065.00
Other State Revenue	8600-8799	372,139.00	300,000.00	300,000.00	850,000.00	3,764,119.00		9,320,892.00	9,320,892.00
Other Local Revenue	8810-8929	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		3,875,654.00	3,336,154.00	2,528,555.00	19,321,213.00	26,219,310.00		112,115,734.00	112,115,734.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,912,494.00	4,924,667.00	4,815,554.00	9,472,509.00	58,843.00		53,131,535.00	53,131,535.00
Classified Salaries	2000-2999	1,538,192.00	1,449,085.00	1,511,145.00	1,633,155.00	85,340.00		16,987,533.00	16,987,533.00
Employee Benefits	3000-3999	1,982,823.00	1,963,267.00	1,955,661.00	2,277,402.00	1,003,105.00		20,585,929.00	20,585,929.00
Books and Supplies	4000-4999	305,288.00	352,530.00	414,491.00	301,060.00	1,125,141.00		4,738,123.00	4,738,123.00
Services	5000-5999	949,253.00	1,258,104.00	1,125,829.00	1,034,585.00	1,503,102.00		12,837,588.00	12,837,588.00
Capital Outlay	6000-6599	50,000.00	50,000.00	0.00	0.00	18,506.00		422,829.00	422,829.00
Other Outgo	7000-7499	500,000.00	380,937.00	450,000.00	3,000,000.00	770,449.00		6,265,412.00	6,265,412.00
Interfund Transfers Out	7500-7629				(294,665.00)	(244,120.00)		(538,785.00)	(538,785.00)
All Other Financing Uses	7630-7699				613,124.00	216,316.00		829,440.00	829,440.00
TOTAL DISBURSEMENTS		10,238,050.00	10,376,590.00	10,272,680.00	18,037,170.00	4,536,682.00		115,259,604.00	115,259,604.00
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
Accounts Receivable	9200-9299	500,000.00	368,866.00	0.00	0.00	0.00		33,302,533.00	33,302,533.00
Due From Other Funds	9310							(150,000.00)	(150,000.00)
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
SUBTOTAL ASSETS		500,000.00	368,866.00	0.00	0.00	0.00		33,152,533.00	33,152,533.00
Liabilities									
Accounts Payable	9500-9599	1,000,000.00	203,086.00					11,021,574.00	11,021,574.00
Due To Other Funds	9610							1,600,000.00	1,600,000.00
Current Loans	9640	0.00	(13,000,000.00)					(6,913,027.00)	(6,913,027.00)
Deferred Revenues	9650	1,000,000.00	(12,796,914.00)	0.00	0.00	0.00		5,708,547.00	5,708,547.00
SUBTOTAL LIABILITIES		1,000,000.00	(12,796,914.00)	0.00	0.00	0.00		0.00	0.00
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET TRANSACTIONS		(500,000.00)	13,165,780.00	0.00	0.00	0.00		27,443,886.00	27,443,886.00
E. NET INCREASE/DECREASE									
(B - C + D)		(5,862,396.00)	6,123,344.00	(7,744,125.00)	1,284,043.00	21,682,628.00		24,300,116.00	(3,143,870.00)
F. ENDING CASH (A + E)									
		9,573,160.00	15,696,504.00	7,952,379.00					
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								30,919,050.00	

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

Covina-Valley Unified
Los Angeles County

		ACTUALS THROUGH THE MONTH OF								
		(Enter Month Name)								
Object	Beginning Balances (Ref - Only)	July	August	September	October	November	December	January	February	
A. BEGINNING CASH										
B. RECEIPTS										
8010-8019	Revenue Limit Sources	9,236,422.00	14,223,038.00	20,461,373.00	21,417,875.00	14,170,107.00	10,861,784.00	11,536,346.00	14,489,739.00	
8020-8079	Principal Apportionment	0.00	892,497.00	9,296,753.00	2,146,812.00	3,988,459.00	7,645,276.00	7,787,769.00	2,035,855.00	
8080-8099	Property Taxes	213,814.00	379,078.00	0.00	0.00	350,000.00	2,900,000.00	750,000.00	600,000.00	
8100-8299	Miscellaneous Funds	0.00	0.00	0.00	0.00	0.00	545,318.00	(222,930.00)	7,127.00	
8300-8599	Federal Revenue	145,712.00	7,546.00	817,995.00	185,501.00	32,309.00	789,755.00	42,980.00	32,309.00	
8600-8799	Other State Revenue	(731,146.00)	1,768,112.00	5,473,676.00	(1,660,989.00)	1,157,848.00	701,323.00	1,757,850.00	2,334,044.00	
8910-8929	Other Local Revenue	6,735.00	253,729.00	28,819.00	2,000,000.00	650,000.00	450,000.00	2,000,000.00	300,000.00	
8930-8979	Interfund Transfers In									
	All Other Financing Sources									
TOTAL RECEIPTS										
		(364,885.00)	3,300,962.00	15,617,243.00	2,671,324.00	6,158,616.00	13,031,672.00	12,115,679.00	5,309,335.00	
C. DISBURSEMENTS										
1000-1999	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	4,830,329.00	
2000-2999	Classified Salaries	670,112.00	1,039,084.00	1,473,215.00	1,479,302.00	1,509,206.00	1,459,796.00	1,500,283.00	1,501,095.00	
3000-3999	Employee Benefits	157,996.00	350,503.00	1,193,940.00	2,057,527.00	2,011,990.00	2,050,012.00	1,985,832.00	1,711,094.00	
4000-4999	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	
5000-5999	Services	1,218,661.00	668,504.00	533,672.00	1,054,105.00	934,794.00	655,932.00	648,114.00	597,390.00	
6000-6599	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	
7000-7499	Other Outgo		15,844.00	84,664.00	260,684.00	27,242.00	100,000.00	50,000.00	800,000.00	
7600-7629	Interfund Transfers Out									
7630-7899	All Other Financing Uses									
TOTAL DISBURSEMENTS										
		2,275,208.00	2,925,301.00	8,160,741.00	9,919,092.00	9,466,939.00	9,381,549.00	9,162,286.00	9,867,583.00	
D. BALANCE SHEET TRANSACTIONS										
Assets										
9111-9199	Cash Not In Treasury									
9200-9299	Accounts Receivable	15,415,175.00	12,728,498.00					0.00		
9310	Due From Other Funds	(150,000.00)								
9320	Stores									
9330	Prepaid Expenditures									
9340	Other Current Assets									
SUBTOTAL ASSETS										
0.00		15,265,175.00	12,728,498.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities										
9500-9599	Accounts Payable	7,688,466.00	365,824.00				2,975,561.00			
9610	Due To Other Funds							0.00		
9640	Current Loans	0.00	6,500,000.00							
9650	Deferred Revenues									
SUBTOTAL LIABILITIES										
0.00		7,688,466.00	6,865,824.00		0.00	0.00	2,975,561.00	0.00		
Nonoperating										
9910	Suspense Clearing									
TOTAL BALANCE SHEET TRANSACTIONS										
0.00		7,576,709.00	5,862,674.00	(6,500,000.00)	0.00	0.00	(2,975,561.00)	0.00	0.00	
E. NET INCREASE/DECREASE										
		4,986,616.00	6,238,335.00	956,502.00	(7,247,768.00)	(3,308,323.00)	874,562.00	2,953,393.00	(4,558,248.00)	
(B - C + D)										
		14,223,038.00	20,461,373.00	21,417,875.00	14,170,107.00	10,861,784.00	11,536,346.00	14,489,739.00	9,931,491.00	
F. ENDING CASH (A + E)										
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Second 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
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH	9,931,491.00	7,273,773.00	21,031,337.00	15,250,155.00				
B. RECEIPTS								
Revenue Limit Sources	4,707,848.00	6,795,087.00	0.00	3,676,816.00	15,411,750.00		58,248,922.00	58,248,922.00
Principal Apportionment	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	0.00	35,311.00	12,145.00	0.00	(222,108.00)		154,863.00	154,863.00
Miscellaneous Funds	2,396,067.00	32,309.00	835,465.00	72,943.00	1,424,535.00		6,815,436.00	6,815,436.00
Federal Revenue	76,417.00	1,289,447.00	1,130,945.00	178,152.00	7,261,794.00		20,737,473.00	20,737,473.00
Other State Revenue	400,000.00	300,000.00	322,139.00	850,000.00	1,609,470.00		9,170,892.00	9,170,892.00
Other Local Revenue				5,976,248.00			5,976,248.00	5,976,248.00
Interfund Transfers In							0.00	0.00
Interfund Transfers Out								
All Other Financing Sources	7,580,332.00	4,536,154.00	4,500,894.00	11,089,438.00	25,485,441.00	0.00	111,032,005.00	111,032,005.00
TOTAL RECEIPTS								
C. DISBURSEMENTS								
Certified Salaries	4,912,494.00	4,924,667.00	4,775,554.00	9,322,509.00	79,930.00		52,955,837.00	52,955,837.00
Classified Salaries	1,538,192.00	1,449,085.00	1,511,145.00	1,433,155.00	48,999.00		16,611,668.00	16,611,668.00
Employee Benefits	1,982,823.00	1,963,267.00	1,955,661.00	2,017,402.00	1,100,129.00		20,538,176.00	20,538,176.00
Books and Supplies	305,286.00	352,530.00	714,491.00	801,060.00	1,162,111.00		5,501,299.00	5,501,299.00
Services	949,253.00	958,104.00	875,025.00	834,585.00	780,049.00		10,708,186.00	10,708,186.00
Capital Outlay	50,000.00	50,000.00	0.00	0.00	120,225.00		422,829.00	422,829.00
Other Outgo	500,000.00	80,937.00	450,000.00	3,800,000.00	96,041.00		6,265,412.00	6,265,412.00
Interfund Transfers Out				(294,665.00)	(244,120.00)		(538,785.00)	(538,785.00)
All Other Financing Uses	0.00	0.00	0.00	613,124.00	216,316.00		829,440.00	829,440.00
TOTAL DISBURSEMENTS	10,238,050.00	9,778,590.00	10,281,876.00	18,527,170.00	3,359,680.00	0.00	113,294,065.00	113,294,065.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not In Treasury							0.00	0.00
Accounts Receivable							28,143,673.00	28,143,673.00
Due From Other Funds							(150,000.00)	(150,000.00)
Stores							0.00	0.00
Prepaid Expenditures							0.00	0.00
Other Current Assets							0.00	0.00
SUBTOTAL ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	27,993,673.00	27,993,673.00
Liabilities								
Accounts Payable							11,029,851.00	11,029,851.00
Due To Other Funds							0.00	0.00
Current Loans		(19,000,000.00)					(6,000,000.00)	(6,000,000.00)
Deferred Revenues							0.00	0.00
SUBTOTAL LIABILITIES	0.00	(19,000,000.00)	0.00	0.00	0.00	0.00	5,029,851.00	5,029,851.00
Nonoperating								
Suspense Clearing							0.00	0.00
TOTAL BALANCE SHEET	0.00	19,000,000.00	0.00	0.00	0.00	0.00	22,963,822.00	22,963,822.00
E. NET INCREASE/DECREASE	(2,657,718.00)	13,757,564.00	(5,781,182.00)	(7,437,732.00)	22,125,761.00	0.00	20,701,762.00	(2,262,060.00)
(B - C + D)	7,273,773.00	21,031,337.00	15,250,155.00	7,812,423.00				
F. ENDING CASH (A + E)							29,938,184.00	29,938,184.00
G. ENDING CASH, PLUS CASH								
ACCRUALS AND ADJUSTMENTS								

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

19 64436 0000000
Form RLI

ovina-Valley Unified
s Angeles County

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,510.18	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
REVENUE LIMIT SUBJECT TO DEFICIT				
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
DEFICIT CALCULATION				
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
OTHER REVENUE LIMIT ITEMS				
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
REVENUE LIMIT - LOCAL SOURCES				
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
OTHER ITEMS				
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
OTHER NON-REVENUE LIMIT ITEMS				
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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	66,086,327.00				
a. Base Revenue Limit per ADA (Form RL1, line 4, ID 0024)		6,722.18	1.65%	6,833.18	2.21%	6,984.18
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL1, line 5b, ID 0719)		8.76	1.60%	8.90	2.25%	9.10
c. Revenue Limit ADA (Form RL1, line 5c, ID 0033)		13,006.68	-1.99%	12,747.68	-2.26%	12,459.68
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		87,547,182.68	-0.37%	87,220,646.37	-0.10%	87,134,030.95
e. Other Revenue Limit (Form RL1, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	0.00
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		87,547,182.68	-0.37%	87,220,646.37	-0.10%	87,134,030.95
g. Deficit Factor (Form RL1, 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	-0.37%	67,794,864.01	-0.10%	67,727,539.58
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		232,906.00	-23.71%	177,679.00	-2.94%	172,453.00
j. Revenue Limit Transfers (Objects 8091 and 8097)		(2,308,176.00)	1.65%	(2,346,292.00)	2.21%	(2,398,151.00)
k. Other Adjustments (Form RL1, lines 18 thru 20 and line 41)		112,922.85	201.74%	340,738.99	-5.18%	323,101.42
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		66,086,327.00	-0.18%	65,966,990.00	-0.22%	65,824,943.00
2. Federal Revenues	8100-8299	302,500.00	0.00%	302,500.00	0.00%	302,500.00
3. Other State Revenues	8300-8599	11,199,790.00	-5.14%	10,624,508.00	-1.41%	10,474,508.00
4. Other Local Revenues	8600-8799	1,199,651.00	-12.50%	1,049,651.00	0.00%	1,049,651.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,226,248.00	85.24%	5,976,248.00	-29.28%	4,226,248.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(9,855,566.00)	6.50%	(10,496,571.00)	4.66%	(10,985,871.00)
6. Total (Sum lines A1l thru A5)		72,158,950.00	1.75%	73,423,326.00	-3.45%	70,891,979.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				42,256,093.20		42,315,254.20
a. Base Salaries				384,161.00		521,478.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				(325,000.00)		(585,000.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,256,093.20	0.14%	42,315,254.20	-0.15%	42,251,732.20
2. Classified Salaries				10,231,724.00		9,838,010.00
a. Base Salaries				67,906.00		68,246.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				(461,620.00)		(35,000.00)
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,231,724.00	-3.85%	9,838,010.00	0.34%	9,871,256.00
3. Employee Benefits	3000-3999	15,447,111.00	-1.76%	15,175,649.00	-0.68%	15,073,095.00
4. Books and Supplies	4000-4999	2,195,710.00	-8.11%	2,017,610.00	0.00%	2,017,610.00
5. Services and Other Operating Expenditures	5000-5999	7,831,030.00	-14.69%	6,680,799.00	1.04%	6,750,568.00
6. Capital Outlay	6000-6999	369,942.00	0.00%	369,942.00	0.00%	369,942.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	885,771.00	0.00%	885,771.00	0.00%	885,771.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,813,965.40)	0.00%	(1,813,965.00)	0.00%	(1,813,965.00)
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)						
11. Total (Sum lines B1 thru B10)		77,619,731.80	-2.49%	75,685,386.20	-0.08%	75,622,325.20
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,460,781.80)		(2,262,060.20)		(4,730,346.20)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		20,541,374.95		15,080,593.15		12,818,532.95
2. Ending Fund Balance (Sum lines C and D1)		15,080,593.15		12,818,532.95		8,088,186.75
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				
2. Other Commitments	9760	0.00				
d. Assigned	9780	515,751.00		515,751.00		515,751.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,457,795.00		3,398,829.00		3,413,499.00
2. Unassigned/Unappropriated	9790	11,015,310.15		8,812,215.95		4,067,199.75
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,080,593.15		12,818,532.95		8,088,186.75

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,457,795.00		3,398,829.00		3,413,499.00
c. Unassigned/Unappropriated	9790	11,015,310.15		8,812,215.95		4,067,199.75
(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				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		14,473,105.15		12,211,044.95		7,480,698.75
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 one-time prior year retirement incentives. For fiscal years 2013-14 and 2014-15, adjustments for line B2d include Budget Stabilization Plan reductions and one-time prior year retirement incentives.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	2,308,176.00	2.46%	2,364,966.00	2.66%	2,427,802.00
2. Federal Revenues	8100-8299	7,219,526.00	-9.79%	6,512,936.00	0.00%	6,512,936.00
3. Other State Revenues	8300-8599	12,452,275.43	-18.79%	10,112,965.00	0.00%	10,112,965.00
4. Other Local Revenues	8600-8799	8,121,241.00	0.00%	8,121,241.00	0.00%	8,121,241.00
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	9,855,566.00	6.50%	10,496,571.00	4.66%	10,985,871.00
6. Total (Sum lines A1 thru A5)		39,956,784.43	-5.88%	37,608,679.00	1.47%	38,160,815.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				10,875,442.00		10,640,583.00
a. Base Salaries				98,596.00		152,333.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				(333,455.00)		70,000.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,875,442.00	-2.16%	10,640,583.00	2.09%	10,862,916.00
2. Classified Salaries				6,755,809.00		6,773,659.00
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				17,850.00		17,850.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,755,809.00	0.26%	6,773,659.00	0.26%	6,791,509.00
3. Employee Benefits	3000-3999	5,138,818.00	4.35%	5,362,527.00	1.07%	5,419,714.00
4. Books and Supplies	4000-4999	2,542,413.16	37.02%	3,483,689.00	0.00%	3,483,689.00
5. Services and Other Operating Expenditures	5000-5999	5,006,558.00	-19.56%	4,027,389.00	6.33%	4,282,155.00
6. Capital Outlay	6000-6999	52,887.00	0.00%	52,887.00	0.00%	52,887.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,379,641.00	0.00%	5,379,641.00	0.00%	5,379,641.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,275,180.40	0.00%	1,275,180.00	0.00%	1,275,180.00
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)		37,639,872.56	-0.08%	37,608,679.00	1.47%	38,160,815.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		2,316,911.87		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,430,686.96		4,747,598.83		4,747,598.83
2. Ending Fund Balance (Sum lines C and D1)		4,747,598.83		4,747,598.83		4,747,598.83
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,747,598.83		4,747,598.83		4,747,598.83
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,747,598.83		4,747,598.83		4,747,598.83

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)
F. AVAILABLE RESERVES						
1. General Fund	9750					
a. Stabilization Arrangements	9789					
b. Reserve for Economic Uncertainties	9790					
c. Unassigned/Unappropriated Amount						
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)	9750					
a. Stabilization Arrangements	9789					
b. Reserve for Economic Uncertainties	9790					
c. Unassigned/Unappropriated						
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. For fiscal years 2013-14 and 2014-15, line B1d is a combination of one additional Special Education teacher per year and reductions from Federal Sequestration and three less SELPA DHH Itinerants. For fiscal years 2013-14 and 2014-15, line B2d includes one additional instructional aide 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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	68,394,503.00	-0.09%	68,331,956.00	-0.12%	68,252,745.00
2. Federal Revenues	8100-8299	7,522,026.00	-9.39%	6,815,436.00	0.00%	6,815,436.00
3. Other State Revenues	8300-8599	23,652,065.43	-12.32%	20,737,473.00	-0.72%	20,587,473.00
4. Other Local Revenues	8600-8799	9,320,892.00	-1.61%	9,170,892.00	0.00%	9,170,892.00
5. Other Financing Sources	8900-8929	3,226,248.00	0.00%	5,976,248.00	0.00%	4,226,248.00
a. Transfers In	8930-8979	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8980-8999	0.00	0.00%	0.00	0.00%	0.00
c. Contributions						
6. Total (Sum lines A1 thru A5)		112,115,734.43	-0.97%	111,032,005.00	-1.78%	109,052,794.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				53,131,535.20		52,955,837.20
a. Base Salaries				482,757.00		673,811.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(658,455.00)		(515,000.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	53,131,535.20	-0.33%	52,955,837.20	0.30%	53,114,648.20
2. Classified Salaries				16,987,533.00		16,611,669.00
a. Base Salaries				67,906.00		68,246.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(443,770.00)		(17,150.00)
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,987,533.00	-2.21%	16,611,669.00	0.31%	16,662,765.00
3. Employee Benefits	3000-3999	20,585,929.00	-0.23%	20,538,176.00	-0.22%	20,492,809.00
4. Books and Supplies	4000-4999	4,738,123.16	16.11%	5,501,299.00	0.00%	5,501,299.00
5. Services and Other Operating Expenditures	5000-5999	12,837,588.00	-16.59%	10,708,188.00	3.03%	11,032,723.00
6. Capital Outlay	6000-6999	422,829.00	0.00%	422,829.00	0.00%	422,829.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,265,412.00	0.00%	6,265,412.00	0.00%	6,265,412.00
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		115,259,604.36	-1.71%	113,294,065.20	0.43%	113,783,140.20
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,143,869.93)		(2,262,060.20)		(4,730,346.20)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		22,972,061.91		19,828,191.98		17,566,131.78
2. Ending Fund Balance (Sum lines C and D1)		19,828,191.98		17,566,131.78		12,835,785.58
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	91,737.00		91,737.00		91,737.00
b. Restricted	9740	4,747,598.83		4,747,598.83		4,747,598.83
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	515,751.00		515,751.00		515,751.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,457,795.00		3,398,829.00		3,413,499.00
2. Unassigned/Unappropriated	9790	11,015,310.15		8,812,215.95		4,067,199.75
f. Total Components of Ending Fund Balance		19,828,191.98		17,566,131.78		12,835,785.58
(Line D3eF must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols C-A/A) (B)	2013-14 Projection (C)	% Change (Cols E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,457,795.00		3,398,829.00		3,413,499.00
c. Unassigned/Unappropriated	9790	11,015,310.15		8,812,215.95		4,067,199.75
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)		14,473,105.15		12,211,044.95		7,480,698.75
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.56%		10.78%		6.57%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? <u>Yes</u>						
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		66,351,532.00				
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)						
		115,259,604.36		113,294,065.20		113,783,140.20
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)						
		115,259,604.36		113,294,065.20		113,783,140.20
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)						
		3,457,788.13		3,398,821.96		3,413,494.21
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)						
		3,457,788.13		3,398,821.96		3,413,494.21
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 first interim projections.

District's ADA Standard Percentage Range:

-2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise enter data into the first column for all fiscal years. Second Interim Projected Year Totals data for Current Year are extracted. If Second Interim Form MYP1 exists, Projected Year Totals data will be extracted for the two subsequent years; if not, enter data into the second column.

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RLI, Line 5c) (Form MYP1, Unrestricted, A1c)		
Current Year (2012-13)	13,006.68	13,006.68	0.0%	Met
1st Subsequent Year (2013-14)	12,729.64	12,747.68	0.1%	Met
2nd Subsequent Year (2014-15)	12,441.64	12,459.68	0.1%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2012-13)	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 first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	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	12,838	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)

The "Saturday Academic School" program instituted in the prior school year has resulted in a higher than historical average of attendance to enrollment ratio. As a result, the District has adjusted the current and subsequent school years' attendance 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 first interim projections.

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

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

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

Revenue Limit						
(Fund 01, Objects 8011, 8020-8089)						
Fiscal Year	First Interim	Second Interim	Projected Year Totals		Percent Change	Status
	(Form 01CSI, Item 4A)					
Current Year (2012-13)	68,006,734.00		68,006,734.00		0.0%	Met
1st Subsequent Year (2013-14)	67,936,689.00		68,152,553.00		0.3%	Met
2nd Subsequent Year (2014-15)	67,929,656.00		68,062,365.00		0.2%	Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2009-10)	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)	67,934,928.20	77,403,415.80	87.8%	Met
1st Subsequent Year (2013-14)	67,328,913.20	75,469,070.20	89.2%	Met
2nd Subsequent Year (2014-15)	67,196,083.20	75,406,009.20	89.1%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form 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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
----------------------------	-----------------------------------------------------------------	------------------------------------------------------------------	----------------	----------------------------------------

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2012-13)	7,574,594.00	7,522,026.00	-0.7%	No
1st Subsequent Year (2013-14)	7,574,594.00	6,815,436.00	-10.0%	Yes
2nd Subsequent Year (2014-15)	7,574,594.00	6,815,436.00	-10.0%	Yes

Explanation:
(required if Yes)

Federal revenues have been adjusted for the following: Anticipated Federal Sequestration cuts of 8.2% and SELPA services for three DHH Itinerants.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2012-13)	22,681,594.19	23,652,065.43	4.3%	No
1st Subsequent Year (2013-14)	22,135,914.00	20,737,473.00	-6.3%	Yes
2nd Subsequent Year (2014-15)	21,985,914.00	20,567,473.00	-6.4%	Yes

Explanation:
(required if Yes)

State revenues have been adjusted for the following: SELPA and one-time prior year funds for Mandated Costs and Lottery.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2012-13)	10,391,302.00	9,320,892.00	-10.3%	Yes
1st Subsequent Year (2013-14)	10,141,302.00	9,170,892.00	-9.6%	Yes
2nd Subsequent Year (2014-15)	10,141,302.00	9,170,892.00	-9.6%	Yes

Explanation:
(required if Yes)

Local revenues have been adjusted all years for SELPA funding.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2012-13)	4,718,660.20	4,738,123.16	0.4%	No
1st Subsequent Year (2013-14)	5,668,660.00	5,501,299.00	-2.9%	No
2nd Subsequent Year (2014-15)	5,418,660.00	5,501,299.00	1.6%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2012-13)	12,572,563.00	12,837,588.00	2.1%	No
1st Subsequent Year (2013-14)	13,177,473.00	10,708,188.00	-18.7%	Yes
2nd Subsequent Year (2014-15)	13,502,008.00	11,032,723.00	-18.3%	Yes

Explanation:
(required if Yes)

Expenditures for the SELPA have been adjusted for the reduction of revenues.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2012-13)	40,647,490.19	40,494,983.43	-0.4%	Met
1st Subsequent Year (2013-14)	39,851,810.00	36,723,801.00	-7.8%	Not Met
2nd Subsequent Year (2014-15)	39,701,810.00	36,573,801.00	-7.9%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2012-13)	17,291,223.20	17,575,711.16	1.6%	Met
1st Subsequent Year (2013-14)	18,844,133.00	16,209,487.00	-14.0%	Not Met
2nd Subsequent Year (2014-15)	18,918,668.00	16,534,022.00	-12.6%	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 first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

Federal revenues have been adjusted for the following: Anticipated Federal Sequestration cuts of 8.2% and SELPA services for three DHH itinerants.

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

State revenues have been adjusted for the following: SELPA and one-time prior year funds for Mandated Costs and Lottery.

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

Local revenues have been adjusted all years for SELPA funding.

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

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

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

Expenditures for the SELPA have been adjusted for the reduction of revenues.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,122,407.12	3,143,496.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Available Reserve Percentages (Criterion 10C, Line 9)	12.6%	10.8%	6.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.2%	3.6%	2.2%

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)	(5,480,781.80)	77,619,731.80	7.0%	Not Met
1st Subsequent Year (2013-14)	(2,262,060.20)	75,685,386.20	3.0%	Met
2nd Subsequent Year (2014-15)	(4,730,346.20)	75,622,325.20	6.3%	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 the contractual language agreement. For subsequent fiscal years, the District has a "Budget Stabilization Plan" to reduce deficit spending. The Multi-Year Projections include a combination of revenue enhancements and expenditure reductions totaling \$4.1 million for 2013-14 and \$2.5 million for 2014-15 to ensure the District meets the minimum required reserve level of 3%.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2012-13)	19,828,191.98		Met
1st Subsequent Year (2013-14)	17,566,131.78		Met
2nd Subsequent Year (2014-15)	12,835,785.58		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2012-13)	9,236,422.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B)	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):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:

Yes

- a. Enter the name(s) of the SELPA(s):

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

Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
66,351,532.00		

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)	115,259,604.36	113,294,065.20	113,783,140.20
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)	115,259,604.36	113,294,065.20	113,783,140.20
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,457,788.13	3,398,821.96	3,413,494.21
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)	3,457,788.13	3,398,821.96	3,413,494.21

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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,457,795.00	3,398,829.00	3,413,499.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	11,015,310.15	8,812,215.95	4,067,199.75
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		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	14,473,105.15	12,211,044.95	7,480,698.75
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.56%	10.78%	6.57%
District's Reserve Standard (Section 10B, Line 7):	3,457,788.13	3,398,821.98	3,413,494.21
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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 first interim projections by more than five percent?

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

The District is anticipating the following temporary loans between funds: \$1.5 million from Nutrition Services (Fund 13.0) to Adult Education (Fund 11.0) in late Spring of 2013 due to future apportionment deferrals; and, an on-going \$150 thousand from General Unrestricted (Fund 01.0) to Child Development (Fund 12.0) 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 first interim projections.

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2012-13)	(9,539,176.00)	(9,855,586.00)	3.3%	316,390.00	Met
1st Subsequent Year (2013-14)	(9,973,799.00)	(10,496,571.00)	5.2%	522,772.00	Not Met
2nd Subsequent Year (2014-15)	(10,463,099.00)	(10,985,871.00)	5.0%	522,772.00	Met
1b. Transfers In, General Fund *					
Current Year (2012-13)	3,226,248.00	3,226,248.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	3,226,248.00	5,976,248.00	85.2%	2,750,000.00	Not Met
2nd Subsequent Year (2014-15)	3,226,248.00	4,226,248.00	31.0%	1,000,000.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2012-13)	829,440.00	829,440.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	829,440.00	829,440.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	829,440.00	829,440.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Contributions will increase for the subsequent fiscal years as a result of revenue funding reductions due to the Federal Sequestration.

- 1b. NOT MET - The projected transfers in to the general fund have changed since first interim projections 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)

Transfers in for the subsequent fiscal years will increase as part of the "Budget Stabilization Plan."

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

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
OZAB	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
OZAB	326,040	337,291	349,105	361,509
Total Annual Payments:	8,266,676	8,508,289	7,678,628	7,967,663
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 first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

- 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.

First Interim (Form 01CSI, Item S7A)	Second 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)

First Interim (Form 01CSI, Item S7A)	Second Interim
728,349.00	728,349.00
728,349.00	728,349.00
728,349.00	728,349.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2012-13)

1st Subsequent Year (2013-14)

2nd Subsequent Year (2014-15)

693,260.00	652,729.00
615,221.00	652,729.00
615,221.00	652,729.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2012-13)

1st Subsequent Year (2013-14)

2nd Subsequent Year (2014-15)

472,391.00	472,391.00
437,814.00	437,814.00
388,001.00	388,001.00

- d. Number of retirees receiving OPEB benefits

Current Year (2012-13)

1st Subsequent Year (2013-14)

2nd Subsequent Year (2014-15)

103	94
103	94
103	94

4. Comments:

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

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

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

Yes

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

No

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

No

First Interim (Form 01CSI, Item S7B)		Second Interim
2. Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs	1,167,312.00	1,167,312.00
b. Unfunded liability for self-insurance programs	1,167,312.00	1,167,312.00

First Interim (Form 01CSI, Item S7B)		Second Interim
3. Self-Insurance Contributions		
a. Required contribution (funding) for self-insurance programs		
Current Year (2012-13)	880,680.00	880,680.00
1st Subsequent Year (2013-14)	880,680.00	880,680.00
2nd Subsequent Year (2014-15)	880,680.00	880,680.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2012-13)	880,680.00	880,680.00
1st Subsequent Year (2013-14)	880,680.00	880,680.00
2nd Subsequent Year (2014-15)	880,680.00	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 first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

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	592.5	587.5	580.5

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

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 First Interim Projections

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 1, 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 First Interim Projections

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

No	

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

--

Certificated (Non-management) Step and Column Adjustments

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 first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

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

If No, continue with section S8B.

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	514.2	514.2	514.2

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

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 First Interim Projections

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 1, 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

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

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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?	Yes	Yes	Yes
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			

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

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
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)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

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	118.5	120.5	120.5	120.5

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since First Interim Projections

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	
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 Second Interim Criteria and Standards Review

Second 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

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

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

INTRA-FD-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 9792) 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.

Second 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 979Z) 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

ACS2012ALL Financial Reporting Software - 2012.2.0
9-64436-0000000-Covina-Valley Unified-Second Interim 2012-13 Projected Totals
/7/2013 4:36:52 PM

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.