

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

Signed: _____

Date: _____

District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 20, 2012

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ 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: Gavin MacGregor

Telephone: (760) 499-1604

Title: Director of Finance and Budget

E-mail: gmacgregor@ssusd.org

Criteria and Standards Review Summary

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

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

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

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

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

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	3,176.11	3,176.11	3,154.81	3,176.16	0.05	0%
2. Special Education	147.61	147.61	145.00	150.16	2.55	2%
HIGH SCHOOL						
3. General Education	1,414.04	1,414.04	1,352.06	1,409.80	(4.24)	0%
4. Special Education	65.25	65.25	65.00	60.51	(4.74)	-7%
COUNTY SUPPLEMENT						
5. County Community Schools	0.67	0.67	0.67	0.67	0.00	0%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL, K-12 ADA	4,803.68	4,803.68	4,717.54	4,797.30	(6.38)	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	6.05	6.05	6.05	6.05	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)	4,803.68	4,803.68	4,717.54	4,797.30	(6.38)	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	24,396,671.67	24,396,671.67	4,481,266.86	25,136,401.34	739,729.67	3.0%
2) Federal Revenue		8100-8299	1,591,121.09	1,591,121.09	1,628,322.25	2,091,121.09	500,000.00	31.4%
3) Other State Revenue		8300-8599	3,976,126.00	3,976,126.00	880,725.32	4,314,670.00	338,544.00	8.5%
4) Other Local Revenue		8600-8799	362,500.00	362,500.00	38,060.09	741,132.23	378,632.23	104.5%
5) TOTAL, REVENUES			30,326,418.76	30,326,418.76	7,028,374.52	32,283,324.66		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,741,043.74	13,741,043.74	3,736,824.57	13,828,263.42	(87,219.68)	-0.6%
2) Classified Salaries		2000-2999	4,008,640.23	4,008,640.23	1,174,829.48	3,958,229.38	50,410.85	1.3%
3) Employee Benefits		3000-3999	8,637,565.79	8,637,565.79	2,667,502.19	8,543,739.64	93,826.15	1.1%
4) Books and Supplies		4000-4999	1,125,080.50	1,125,080.50	497,792.74	1,445,211.94	(320,131.44)	-28.5%
5) Services and Other Operating Expenditures		5000-5999	2,895,275.06	2,895,275.06	1,107,475.98	2,862,211.35	33,063.71	1.1%
6) Capital Outlay		6000-6999	300,000.00	300,000.00	453,414.07	512,017.75	(212,017.75)	-70.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	209,295.00	209,295.00	52,166.36	365,794.08	(156,499.08)	-74.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(233,718.90)	(233,718.90)	(61,130.09)	(224,850.90)	(8,868.00)	3.8%
9) TOTAL, EXPENDITURES			30,683,181.42	30,683,181.42	9,628,875.30	31,290,616.66		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(356,762.66)	(356,762.66)	(2,600,500.78)	992,708.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	307,114.56	307,114.56	0.00	307,114.56	0.00	0.0%
b) Transfers Out		7600-7629	61,350.00	61,350.00	0.00	61,350.00	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	(2,081,007.36)	(2,081,007.36)	0.00	(2,272,489.39)	(191,482.03)	9.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,835,242.80)	(1,835,242.80)	0.00	(2,026,724.83)		

Description	Resource Codes	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)			(2,192,005.46)	(2,192,005.46)	(2,600,500.78)	(1,034,016.83)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,883,524.65	7,883,524.65		7,883,524.65	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)			7,883,524.65	7,883,524.65		7,883,524.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,883,524.65	7,883,524.65		7,883,524.65		
2) Ending Balance, June 30 (E + F1e)			5,691,519.19	5,691,519.19		6,849,507.82		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	22,000.00	22,000.00		22,000.00		
Stores		9712	50,000.00	50,000.00		50,000.00		
Prepaid Expenditures		9713	23,000.00	23,000.00		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	3,486,030.19	3,486,030.19		4,624,354.47		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,110,489.00	2,110,489.00		2,153,153.35		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	21,566,541.67	21,566,541.67	3,215,807.00	22,030,051.28	463,509.61	2.1%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	42,379.92	773,868.00	773,868.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	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	39,566.00	39,566.00	555.24	37,358.00	(2,208.00)	-5.6%
County & District Taxes								
Secured Roll Taxes		8041	4,678,866.00	4,678,866.00	(21,720.78)	4,474,926.00	(203,940.00)	-4.4%
Unsecured Roll Taxes		8042	224,514.00	224,514.00	319,522.29	308,569.00	84,055.00	37.4%
Prior Years' Taxes		8043	0.00	0.00	883.53	0.00	0.00	0.0%
Supplemental Taxes		8044	86,591.00	86,591.00	17,633.87	54,706.00	(31,885.00)	-36.8%
Education Revenue Augmentation Fund (ERAF)		8045	(664,148.00)	(664,148.00)	0.00	(702,305.00)	(38,157.00)	5.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	304,151.00	304,151.00	0.00	0.00	(304,151.00)	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	2,420.28	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	973,825.18	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			26,236,081.67	26,236,081.67	4,551,306.53	26,977,173.28	741,091.61	2.8%
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(1,651,350.30)	(1,651,350.30)	0.00	(1,651,350.30)	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	72,920.30	72,920.30	21,735.75	71,558.36	(1,361.94)	-1.9%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(260,980.00)	(260,980.00)	(91,775.42)	(260,980.00)	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			24,396,671.67	24,396,671.67	4,481,266.86	25,136,401.34	739,729.67	3.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	1,500,000.00	1,500,000.00	1,628,322.25	2,000,000.00	500,000.00	33.3%
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	4,813.09	4,813.09	0.00	4,813.09	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	86,308.00	86,308.00	0.00	86,308.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,591,121.09	1,591,121.09	1,628,322.25	2,091,121.09	500,000.00	31.4%
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	210,000.00	210,000.00	24,246.00	210,000.00	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	839,664.00	839,664.00	209,573.00	839,664.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	3,490.00	137,974.00	137,974.00	New
Lottery - Unrestricted and Instructional Materials		8560	603,098.00	603,098.00	85,815.32	603,098.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	2,323,364.00	2,323,364.00	557,601.00	2,523,934.00	200,570.00	8.6%
TOTAL, OTHER STATE REVENUE			3,976,126.00	3,976,126.00	880,725.32	4,314,670.00	338,544.00	8.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	17,500.00	17,500.00	4,050.00	17,500.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	11,909.57	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) 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	270,000.00	270,000.00	22,100.52	274,030.51	4,030.51	1.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	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	374,601.72	374,601.72	New
TOTAL, OTHER LOCAL REVENUE			362,500.00	362,500.00	38,060.09	741,132.23	378,632.23	104.5%
TOTAL, REVENUES			30,326,418.76	30,326,418.76	7,028,374.52	32,283,324.66	1,956,905.90	6.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	11,452,795.84	11,452,795.84	3,021,671.80	11,532,034.05	(79,238.21)	-0.7%
Certificated Pupil Support Salaries		1200	748,584.70	748,584.70	205,607.46	755,906.95	(7,322.25)	-1.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,539,663.20	1,539,663.20	509,545.31	1,540,322.42	(659.22)	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,741,043.74	13,741,043.74	3,736,824.57	13,828,263.42	(87,219.68)	-0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	107,325.22	107,325.22	15,452.48	95,050.53	12,274.69	11.4%
Classified Support Salaries		2200	1,586,923.45	1,586,923.45	507,182.69	1,585,720.87	1,202.58	0.1%
Classified Supervisors' and Administrators' Salaries		2300	390,713.19	390,713.19	127,452.12	380,916.50	9,796.69	2.5%
Clerical, Technical and Office Salaries		2400	1,489,790.30	1,489,790.30	446,947.21	1,472,670.80	17,119.50	1.1%
Other Classified Salaries		2900	433,888.07	433,888.07	77,794.98	423,870.68	10,017.39	2.3%
TOTAL, CLASSIFIED SALARIES			4,008,640.23	4,008,640.23	1,174,829.48	3,958,229.38	50,410.85	1.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,108,274.04	1,108,274.04	304,170.02	1,116,350.32	(8,076.28)	-0.7%
PERS		3201-3202	679,266.49	679,266.49	199,398.08	670,185.56	9,080.93	1.3%
OASDI/Medicare/Alternative		3301-3302	500,349.54	500,349.54	141,311.40	500,962.70	(613.16)	-0.1%
Health and Welfare Benefits		3401-3402	4,645,523.50	4,645,523.50	1,490,482.53	4,552,789.85	92,733.65	2.0%
Unemployment Insurance		3501-3502	195,346.47	195,346.47	53,581.06	195,397.04	(50.57)	0.0%
Workers' Compensation		3601-3602	162,751.33	162,751.33	44,692.25	162,839.19	(87.86)	-0.1%
OPEB, Allocated		3701-3702	1,286,745.00	1,286,745.00	415,545.43	1,286,745.00	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	59,309.42	59,309.42	18,321.42	58,469.98	839.44	1.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,637,565.79	8,637,565.79	2,667,502.19	8,543,739.64	93,826.15	1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	120.00	120.00	214,190.82	258,163.64	(258,043.64)	#####
Books and Other Reference Materials		4200	300.00	300.00	3,472.98	26,347.12	(26,047.12)	-8682.4%
Materials and Supplies		4300	957,560.50	957,560.50	219,299.12	976,902.73	(19,342.23)	-2.0%
Noncapitalized Equipment		4400	167,100.00	167,100.00	60,829.82	183,798.45	(16,698.45)	-10.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,125,080.50	1,125,080.50	497,792.74	1,445,211.94	(320,131.44)	-28.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	99,435.50	99,435.50	18,616.52	108,974.50	(9,539.00)	-9.6%
Dues and Memberships		5300	28,635.00	28,635.00	21,324.00	28,635.00	0.00	0.0%
Insurance		5400-5450	144,836.00	144,836.00	144,770.76	144,836.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,197,160.00	1,197,160.00	482,178.16	1,197,160.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	185,187.00	185,187.00	50,210.05	185,231.00	(44.00)	0.0%
Transfers of Direct Costs		5710	118,900.00	118,900.00	25,659.41	118,900.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,075.00)	(3,075.00)	(2,372.39)	(3,075.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	942,891.56	942,891.56	299,864.59	900,244.85	42,646.71	4.5%
Communications		5900	181,305.00	181,305.00	67,224.88	181,305.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,895,275.06	2,895,275.06	1,107,475.98	2,862,211.35	33,063.71	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	26,507.25	26,507.25	(26,507.25)	New
Buildings and Improvements of Buildings		6200	210,000.00	210,000.00	312,936.78	342,834.05	(132,834.05)	-63.3%
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	50,000.00	50,000.00	113,970.04	102,676.45	(52,676.45)	-105.4%
Equipment Replacement		6500	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			300,000.00	300,000.00	453,414.07	512,017.75	(212,017.75)	-70.7%
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	6,950.00	6,950.00	0.00	6,950.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	202,345.00	202,345.00	0.00	202,345.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	52,166.36	156,499.08	(156,499.08)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			209,295.00	209,295.00	52,166.36	365,794.08	(156,499.08)	-74.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(143,718.90)	(143,718.90)	(30,913.91)	(134,850.90)	(8,868.00)	6.2%
Transfers of Indirect Costs - Interfund		7350	(90,000.00)	(90,000.00)	(30,216.18)	(90,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(233,718.90)	(233,718.90)	(61,130.09)	(224,850.90)	(8,868.00)	3.8%
TOTAL, EXPENDITURES			30,683,181.42	30,683,181.42	9,628,875.30	31,290,616.66	(607,435.24)	-2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	307,114.56	307,114.56	0.00	307,114.56	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			307,114.56	307,114.56	0.00	307,114.56	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	61,350.00	61,350.00	0.00	61,350.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			61,350.00	61,350.00	0.00	61,350.00	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	(2,081,007.36)	(2,081,007.36)	0.00	(2,272,489.39)	(191,482.03)	9.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,081,007.36)	(2,081,007.36)	0.00	(2,272,489.39)	(191,482.03)	9.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,835,242.80)	(1,835,242.80)	0.00	(2,026,724.83)	(191,482.03)	10.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	1,651,350.30	1,651,350.30	0.00	1,651,350.30	0.00	0.0%
2) Federal Revenue		8100-8299	2,913,439.00	2,913,439.00	253,480.12	2,860,529.10	(52,909.90)	-1.8%
3) Other State Revenue		8300-8599	4,423,408.25	4,423,408.25	1,236,523.95	4,498,408.25	75,000.00	1.7%
4) Other Local Revenue		8600-8799	198,000.00	198,000.00	110,242.11	198,000.00	0.00	0.0%
5) TOTAL, REVENUES			9,186,197.55	9,186,197.55	1,600,246.18	9,208,287.65		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,187,399.02	4,187,399.02	1,210,202.13	4,381,478.34	(194,079.32)	-4.6%
2) Classified Salaries		2000-2999	1,882,471.61	1,882,471.61	507,139.17	1,983,494.24	(101,022.63)	-5.4%
3) Employee Benefits		3000-3999	2,873,057.42	2,873,057.42	903,490.96	2,981,323.20	(108,265.78)	-3.8%
4) Books and Supplies		4000-4999	1,137,683.70	1,137,683.70	125,565.33	1,006,547.03	131,136.67	11.5%
5) Services and Other Operating Expenditures		5000-5999	947,936.81	947,936.81	247,337.68	930,424.56	17,512.25	1.8%
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	292,982.00	292,982.00	81,491.25	292,982.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	143,718.90	143,718.90	30,913.91	134,850.90	8,868.00	6.2%
9) TOTAL, EXPENDITURES			11,465,249.46	11,465,249.46	3,106,140.43	11,711,100.27		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(2,279,051.91)	(2,279,051.91)	(1,505,894.25)	(2,502,812.62)		
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	2,081,007.36	2,081,007.36	0.00	2,272,489.39	191,482.03	9.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,081,007.36	2,081,007.36	0.00	2,272,489.39		

Description	Resource Codes	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)			(198,044.55)	(198,044.55)	(1,505,894.25)	(230,323.23)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	668,183.50	668,183.50		668,183.50	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)			668,183.50	668,183.50		668,183.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			668,183.50	668,183.50		668,183.50		
2) Ending Balance, June 30 (E + F1e)			470,138.95	470,138.95		437,860.27		
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	470,138.95	470,138.95		437,860.27		
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		

Description	Resource Codes	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	537,790.06	537,790.06	0.00	537,790.06	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,113,560.24	1,113,560.24	0.00	1,113,560.24	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			1,651,350.30	1,651,350.30	0.00	1,651,350.30	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	914,664.00	914,664.00	0.00	912,163.00	(2,501.00)	-0.3%
Special Education Discretionary Grants		8182	100,188.00	100,188.00	500.00	98,307.00	(1,881.00)	-1.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	0.00	4,500.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-income and Neglected	3010	8290	1,494,125.00	1,494,125.00	146,735.56	1,334,409.56	(159,715.44)	-10.7%
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	197,494.00	197,494.00	42,772.00	310,282.54	112,788.54	57.1%
NCLB: Title III, Immigration Education Program	4201	8290	12,500.00	12,500.00	0.00	12,500.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	51,685.00	51,685.00	4,970.34	51,685.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	42,783.00	42,783.00	211.00	41,182.00	(1,601.00)	-3.7%
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	100,000.00	100,000.00	53,791.22	100,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,913,439.00	2,913,439.00	253,480.12	2,860,529.10	(52,909.90)	-1.8%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	2,366,391.00	2,366,391.00	465,148.00	2,366,391.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	486,935.00	486,935.00	136,342.00	486,935.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	619,126.00	619,126.00	123,808.00	619,126.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	31,741.00	31,741.00	8,888.00	31,741.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	133,364.00	133,364.00	26,161.00	133,364.00	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	121,386.25	121,386.25	91,813.10	121,386.25	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	334,869.00	334,869.00	217,664.85	334,869.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	329,596.00	329,596.00	166,699.00	404,596.00	75,000.00	22.8%
TOTAL, OTHER STATE REVENUE			4,423,408.25	4,423,408.25	1,236,523.95	4,498,408.25	75,000.00	1.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	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	175,000.00	175,000.00	90,023.25	175,000.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	23,000.00	23,000.00	18,002.70	23,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	2,216.16	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			198,000.00	198,000.00	110,242.11	198,000.00	0.00	0.0%
TOTAL, REVENUES			9,186,197.55	9,186,197.55	1,600,246.18	9,208,287.65	22,090.10	0.2%

Description	Resource Codes	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	3,240,039.80	3,240,039.80	915,145.16	3,351,245.53	(111,205.73)	-3.4%
Certificated Pupil Support Salaries		1200	769,299.30	769,299.30	233,591.01	856,165.05	(86,865.75)	-11.3%
Certificated Supervisors' and Administrators' Salaries		1300	178,059.92	178,059.92	57,755.96	174,067.76	3,992.16	2.2%
Other Certificated Salaries		1900	0.00	0.00	3,710.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,187,399.02	4,187,399.02	1,210,202.13	4,381,478.34	(194,079.32)	-4.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	968,178.84	968,178.84	275,821.02	1,075,371.98	(107,193.14)	-11.1%
Classified Support Salaries		2200	590,102.51	590,102.51	132,736.20	561,903.77	28,198.74	4.8%
Classified Supervisors' and Administrators' Salaries		2300	16,713.39	16,713.39	12,535.04	37,605.12	(20,891.73)	-125.0%
Clerical, Technical and Office Salaries		2400	216,371.01	216,371.01	62,425.89	216,807.00	(435.99)	-0.2%
Other Classified Salaries		2900	91,105.86	91,105.86	23,621.02	91,806.37	(700.51)	-0.8%
TOTAL, CLASSIFIED SALARIES			1,882,471.61	1,882,471.61	507,139.17	1,983,494.24	(101,022.63)	-5.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	345,554.84	345,554.84	98,836.88	361,470.67	(15,915.83)	-4.6%
PERS		3201-3202	342,535.68	342,535.68	88,720.17	359,676.99	(17,141.31)	-5.0%
OASDI/Medicare/Alternative		3301-3302	198,437.54	198,437.54	53,742.99	210,271.04	(11,833.50)	-6.0%
Health and Welfare Benefits		3401-3402	1,851,244.54	1,851,244.54	624,658.83	1,909,219.21	(57,974.67)	-3.1%
Unemployment Insurance		3501-3502	66,615.75	66,615.75	18,670.22	69,845.82	(3,230.07)	-4.8%
Workers' Compensation		3601-3602	55,480.77	55,480.77	15,587.77	58,174.16	(2,693.39)	-4.9%
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	13,188.30	13,188.30	3,274.10	12,665.31	522.99	4.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,873,057.42	2,873,057.42	903,490.96	2,981,323.20	(108,265.78)	-3.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	40,000.00	40,000.00	3,791.64	40,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	(8.05)	0.00	0.00	0.0%
Materials and Supplies		4300	1,095,983.70	1,095,983.70	106,361.63	964,847.03	131,136.67	12.0%
Noncapitalized Equipment		4400	1,700.00	1,700.00	15,420.11	1,700.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,137,683.70	1,137,683.70	125,565.33	1,006,547.03	131,136.67	11.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	200,000.00	200,000.00	47,561.06	200,000.00	0.00	0.0%
Travel and Conferences		5200	101,928.06	101,928.06	28,073.60	173,845.81	(71,917.75)	-70.6%
Dues and Memberships		5300	50.00	50.00	1,599.95	50.00	0.00	0.0%
Insurance		5400-5450	51,500.00	51,500.00	62,737.67	51,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,180.00	6,180.00	13,582.16	36,780.00	(30,600.00)	-495.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,300.00	11,300.00	18,239.25	11,396.00	(96.00)	-0.8%
Transfers of Direct Costs		5710	(118,900.00)	(118,900.00)	(25,659.41)	(118,900.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(300.00)	(300.00)	0.00	(300.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	693,508.75	693,508.75	100,452.49	570,072.75	123,436.00	17.8%
Communications		5900	2,670.00	2,670.00	750.91	5,980.00	(3,310.00)	-124.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			947,936.81	947,936.81	247,337.68	930,424.56	17,512.25	1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	162,982.00	162,982.00	81,491.25	162,982.00	0.00	0.0%
Other Debt Service - Principal		7439	130,000.00	130,000.00	0.00	130,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			292,982.00	292,982.00	81,491.25	292,982.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	143,718.90	143,718.90	30,913.91	134,850.90	8,868.00	6.2%
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			143,718.90	143,718.90	30,913.91	134,850.90	8,868.00	6.2%
TOTAL, EXPENDITURES			11,465,249.46	11,465,249.46	3,106,140.43	11,711,100.27	(245,850.81)	-2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	2,081,007.36	2,081,007.36	0.00	2,272,489.39	191,482.03	9.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,081,007.36	2,081,007.36	0.00	2,272,489.39	191,482.03	9.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			2,081,007.36	2,081,007.36	0.00	2,272,489.39	(191,482.03)	9.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	26,048,021.97	26,048,021.97	4,481,266.86	26,787,751.64	739,729.67	2.8%
2) Federal Revenue		8100-8299	4,504,560.09	4,504,560.09	1,881,802.37	4,951,650.19	447,090.10	9.9%
3) Other State Revenue		8300-8599	8,399,534.25	8,399,534.25	2,117,249.27	8,813,078.25	413,544.00	4.9%
4) Other Local Revenue		8600-8799	560,500.00	560,500.00	148,302.20	939,132.23	378,632.23	67.6%
5) TOTAL, REVENUES			39,512,616.31	39,512,616.31	8,628,620.70	41,491,612.31		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	17,928,442.76	17,928,442.76	4,947,026.70	18,209,741.76	(281,299.00)	-1.6%
2) Classified Salaries		2000-2999	5,891,111.84	5,891,111.84	1,681,968.65	5,941,723.62	(50,611.78)	-0.9%
3) Employee Benefits		3000-3999	11,510,623.21	11,510,623.21	3,570,993.15	11,525,062.84	(14,439.63)	-0.1%
4) Books and Supplies		4000-4999	2,262,764.20	2,262,764.20	623,358.07	2,451,758.97	(188,994.77)	-8.4%
5) Services and Other Operating Expenditures		5000-5999	3,843,211.87	3,843,211.87	1,354,813.66	3,792,635.91	50,575.96	1.3%
6) Capital Outlay		6000-6999	300,000.00	300,000.00	453,414.07	512,017.75	(212,017.75)	-70.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	502,277.00	502,277.00	133,657.61	658,776.08	(156,499.08)	-31.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(90,000.00)	(90,000.00)	(30,216.18)	(90,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			42,148,430.88	42,148,430.88	12,735,015.73	43,001,716.93		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(2,635,814.57)	(2,635,814.57)	(4,106,395.03)	(1,510,104.62)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	307,114.56	307,114.56	0.00	307,114.56	0.00	0.0%
b) Transfers Out		7600-7629	61,350.00	61,350.00	0.00	61,350.00	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			245,764.56	245,764.56	0.00	245,764.56		

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,390,050.01)	(2,390,050.01)	(4,106,395.03)	(1,264,340.06)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,551,708.15	8,551,708.15		8,551,708.15	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)			8,551,708.15	8,551,708.15		8,551,708.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,551,708.15	8,551,708.15		8,551,708.15		
2) Ending Balance, June 30 (E + F1e)			6,161,658.14	6,161,658.14		7,287,368.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	22,000.00	22,000.00		22,000.00		
Stores		9712	50,000.00	50,000.00		50,000.00		
Prepaid Expenditures		9713	23,000.00	23,000.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	470,138.95	470,138.95		437,860.27		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	3,486,030.19	3,486,030.19		4,624,354.47		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,110,489.00	2,110,489.00		2,153,153.35		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	21,566,541.67	21,566,541.67	3,215,807.00	22,030,051.28	463,509.61	2.1%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	42,379.92	773,868.00	773,868.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	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	39,566.00	39,566.00	555.24	37,358.00	(2,208.00)	-5.6%
County & District Taxes								
Secured Roll Taxes		8041	4,678,866.00	4,678,866.00	(21,720.78)	4,474,926.00	(203,940.00)	-4.4%
Unsecured Roll Taxes		8042	224,514.00	224,514.00	319,522.29	308,569.00	84,055.00	37.4%
Prior Years' Taxes		8043	0.00	0.00	883.53	0.00	0.00	0.0%
Supplemental Taxes		8044	86,591.00	86,591.00	17,633.87	54,706.00	(31,885.00)	-36.8%
Education Revenue Augmentation Fund (ERAF)		8045	(664,148.00)	(664,148.00)	0.00	(702,305.00)	(38,157.00)	5.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	304,151.00	304,151.00	0.00	0.00	(304,151.00)	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	2,420.28	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	973,825.18	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			26,236,081.67	26,236,081.67	4,551,306.53	26,977,173.28	741,091.61	2.8%
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(1,651,350.30)	(1,651,350.30)	0.00	(1,651,350.30)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	537,790.06	537,790.06	0.00	537,790.06	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,113,560.24	1,113,560.24	0.00	1,113,560.24	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	72,920.30	72,920.30	21,735.75	71,558.36	(1,361.94)	-1.9%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(260,980.00)	(260,980.00)	(91,775.42)	(260,980.00)	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			26,048,021.97	26,048,021.97	4,481,266.86	26,787,751.64	739,729.67	2.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	1,500,000.00	1,500,000.00	1,628,322.25	2,000,000.00	500,000.00	33.3%
Special Education Entitlement		8181	914,664.00	914,664.00	0.00	912,163.00	(2,501.00)	-0.3%
Special Education Discretionary Grants		8182	100,188.00	100,188.00	500.00	98,307.00	(1,881.00)	-1.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	4,813.09	4,813.09	0.00	4,813.09	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/ASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	0.00	4,500.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,494,125.00	1,494,125.00	146,735.56	1,334,409.56	(159,715.44)	-10.7%
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	197,494.00	197,494.00	42,772.00	310,282.54	112,788.54	57.1%
NCLB: Title III, Immigration Education Program	4201	8290	12,500.00	12,500.00	0.00	12,500.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	51,685.00	51,685.00	4,970.34	51,685.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	42,783.00	42,783.00	211.00	41,182.00	(1,601.00)	-3.7%
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	186,308.00	186,308.00	53,791.22	186,308.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,504,560.09	4,504,560.09	1,881,802.37	4,951,650.19	447,090.10	9.9%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	2,366,391.00	2,366,391.00	465,148.00	2,366,391.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	486,935.00	486,935.00	136,342.00	486,935.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	619,126.00	619,126.00	123,808.00	619,126.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	31,741.00	31,741.00	8,888.00	31,741.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	343,364.00	343,364.00	50,407.00	343,364.00	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	839,664.00	839,664.00	209,573.00	839,664.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	3,490.00	137,974.00	137,974.00	New
Lottery - Unrestricted and Instructional Materi		8560	724,484.25	724,484.25	177,628.42	724,484.25	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	334,869.00	334,869.00	217,664.85	334,869.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,652,960.00	2,652,960.00	724,300.00	2,928,530.00	275,570.00	10.4%
TOTAL, OTHER STATE REVENUE			8,399,534.25	8,399,534.25	2,117,249.27	8,813,078.25	413,544.00	4.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	192,500.00	192,500.00	94,073.25	192,500.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	11,909.57	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	23,000.00	23,000.00	18,002.70	23,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) 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	270,000.00	270,000.00	24,316.68	274,030.51	4,030.51	1.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From JPAs	All Other	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	374,601.72	374,601.72	New
TOTAL, OTHER LOCAL REVENUE			560,500.00	560,500.00	148,302.20	939,132.23	378,632.23	67.6%
TOTAL, REVENUES			39,512,616.31	39,512,616.31	8,628,620.70	41,491,612.31	1,978,996.00	5.0%

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

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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	14,692,835.64	14,692,835.64	3,936,816.96	14,883,279.58	(190,443.94)	-1.3%
Certificated Pupil Support Salaries		1200	1,517,884.00	1,517,884.00	439,198.47	1,612,072.00	(94,188.00)	-6.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,717,723.12	1,717,723.12	567,301.27	1,714,390.18	3,332.94	0.2%
Other Certificated Salaries		1900	0.00	0.00	3,710.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			17,928,442.76	17,928,442.76	4,947,026.70	18,209,741.76	(281,299.00)	-1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,075,504.06	1,075,504.06	291,273.50	1,170,422.51	(94,918.45)	-8.8%
Classified Support Salaries		2200	2,177,025.96	2,177,025.96	639,918.89	2,147,624.64	29,401.32	1.4%
Classified Supervisors' and Administrators' Salaries		2300	407,426.58	407,426.58	139,987.16	418,521.62	(11,095.04)	-2.7%
Clerical, Technical and Office Salaries		2400	1,706,161.31	1,706,161.31	509,373.10	1,689,477.80	16,683.51	1.0%
Other Classified Salaries		2900	524,993.93	524,993.93	101,416.00	515,677.05	9,316.88	1.8%
TOTAL, CLASSIFIED SALARIES			5,891,111.84	5,891,111.84	1,681,968.65	5,941,723.62	(50,611.78)	-0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,453,828.88	1,453,828.88	403,006.90	1,477,820.99	(23,992.11)	-1.7%
PERS		3201-3202	1,021,802.17	1,021,802.17	288,118.25	1,029,862.55	(8,060.38)	-0.8%
OASDI/Medicare/Alternative		3301-3302	698,787.08	698,787.08	195,054.39	711,233.74	(12,446.66)	-1.8%
Health and Welfare Benefits		3401-3402	6,496,768.04	6,496,768.04	2,115,141.36	6,462,009.06	34,758.98	0.5%
Unemployment Insurance		3501-3502	261,962.22	261,962.22	72,251.28	265,242.86	(3,280.64)	-1.3%
Workers' Compensation		3601-3602	218,232.10	218,232.10	60,280.02	221,013.35	(2,781.25)	-1.3%
OPEB, Allocated		3701-3702	1,286,745.00	1,286,745.00	415,545.43	1,286,745.00	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	72,497.72	72,497.72	21,595.52	71,135.29	1,362.43	1.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,510,623.21	11,510,623.21	3,570,993.15	11,525,062.84	(14,439.63)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	40,120.00	40,120.00	217,982.46	298,163.64	(258,043.64)	-643.2%
Books and Other Reference Materials		4200	300.00	300.00	3,464.93	26,347.12	(26,047.12)	-8682.4%
Materials and Supplies		4300	2,053,544.20	2,053,544.20	325,660.75	1,941,749.76	111,794.44	5.4%
Noncapitalized Equipment		4400	168,800.00	168,800.00	76,249.93	185,498.45	(16,698.45)	-9.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,262,764.20	2,262,764.20	623,358.07	2,451,758.97	(188,994.77)	-8.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	200,000.00	200,000.00	47,561.06	200,000.00	0.00	0.0%
Travel and Conferences		5200	201,363.56	201,363.56	46,690.12	282,820.31	(81,456.75)	-40.5%
Dues and Memberships		5300	28,685.00	28,685.00	22,923.95	28,685.00	0.00	0.0%
Insurance		5400-5450	196,336.00	196,336.00	207,508.43	196,336.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,203,340.00	1,203,340.00	495,760.32	1,233,940.00	(30,600.00)	-2.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	196,487.00	196,487.00	68,449.30	196,627.00	(140.00)	-0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,375.00)	(3,375.00)	(2,372.39)	(3,375.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,636,400.31	1,636,400.31	400,317.08	1,470,317.60	166,082.71	10.1%
Communications		5900	183,975.00	183,975.00	67,975.79	187,285.00	(3,310.00)	-1.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,843,211.87	3,843,211.87	1,354,813.66	3,792,635.91	50,575.96	1.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	26,507.25	26,507.25	(26,507.25)	New
Buildings and Improvements of Buildings		6200	210,000.00	210,000.00	312,936.78	342,834.05	(132,834.05)	-63.3%
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	50,000.00	50,000.00	113,970.04	102,676.45	(52,676.45)	-105.4%
Equipment Replacement		6500	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			300,000.00	300,000.00	453,414.07	512,017.75	(212,017.75)	-70.7%
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	6,950.00	6,950.00	0.00	6,950.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	365,327.00	365,327.00	81,491.25	365,327.00	0.00	0.0%
Other Debt Service - Principal		7439	130,000.00	130,000.00	52,166.36	286,499.08	(156,499.08)	-120.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			502,277.00	502,277.00	133,657.61	658,776.08	(156,499.08)	-31.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(90,000.00)	(90,000.00)	(30,216.18)	(90,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(90,000.00)	(90,000.00)	(30,216.18)	(90,000.00)	0.00	0.0%
TOTAL, EXPENDITURES			42,148,430.88	42,148,430.88	12,735,015.73	43,001,716.93	(853,286.05)	-2.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	307,114.56	307,114.56	0.00	307,114.56	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			307,114.56	307,114.56	0.00	307,114.56	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	61,350.00	61,350.00	0.00	61,350.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			61,350.00	61,350.00	0.00	61,350.00	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)			245,764.56	245,764.56	0.00	245,764.56	0.00	0.0%

Resource	Description	2012-13 Projected Year Totals
6286	English Language Acquisition Program, Teac	12,404.32
6300	Lottery: Instructional Materials	97,635.23
6512	Special Ed: Mental Health Services	288,250.58
9010	Other Restricted Local	39,570.14
Total, Restricted Balance		<u>437,860.27</u>

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

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Report SEMA

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									650
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	777,102.46	0.00	0.00	58,459.80	135,213.00	265,767.50	1,791,919.65		3,028,462.41
2000-2999	Classified Salaries	362,755.35	0.00	0.00	8,838.92	61,461.21	391,817.28	505,571.32		1,330,444.08
3000-3999	Employee Benefits	545,373.86	0.00	0.00	23,402.28	87,165.33	339,451.38	1,062,817.15		2,058,210.00
4000-4999	Books and Supplies	100,400.00	0.00	0.00	0.00	100.00	1,300.00	41,822.83		143,622.83
5000-5999	Services and Other Operating Expenditures	79,992.00	0.00	0.00	0.00	1,000.00	0.00	72,354.00		153,346.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,865,623.67	0.00	0.00	90,701.00	284,939.54	998,336.16	3,474,484.95	0.00	6,714,085.32
7310	Transfers of Indirect Costs	6,271.01	0.00	0.00	0.00	0.00	0.00	0.00		6,271.01
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	6,271.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,271.01
	TOTAL COSTS	1,871,894.68	0.00	0.00	90,701.00	284,939.54	998,336.16	3,474,484.95	0.00	6,720,356.33
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	762,760.46	0.00	0.00	58,459.80	68,729.00	265,767.50	1,791,919.65		2,947,636.41
2000-2999	Classified Salaries	300,032.38	0.00	0.00	8,838.92	3,807.44	97,288.79	108,856.36		518,823.89
3000-3999	Employee Benefits	538,629.05	0.00	0.00	23,402.28	81,592.34	298,832.75	1,024,210.77		1,966,667.19
4000-4999	Books and Supplies	100,400.00	0.00	0.00	0.00	100.00	1,300.00	41,822.83		143,622.83
5000-5999	Services and Other Operating Expenditures	79,992.00	0.00	0.00	0.00	0.00	0.00	72,354.00		152,346.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,781,813.89	0.00	0.00	90,701.00	154,228.78	663,189.04	3,039,163.61	0.00	5,729,096.32
7310	Transfers of Indirect Costs	6,271.01	0.00	0.00	0.00	0.00	0.00	0.00		6,271.01
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	6,271.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,271.01
	TOTAL BEFORE OBJECT 8980	1,788,084.90	0.00	0.00	90,701.00	154,228.78	663,189.04	3,039,163.61	0.00	5,735,367.33
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									5,735,367.33

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

15 73742 0000000
Report SEMAI

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	100.00	1,300.00	800.00		2,200.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	100.00	1,300.00	800.00	0.00	2,200.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	100.00	1,300.00	800.00	0.00	2,200.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									1,113,560.24
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									1,755,747.56
	TOTAL COSTS									2,871,507.80

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										650
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	737,107.19	0.00	0.00	58,599.85	131,691.34	326,726.12	1,659,899.29		2,914,023.79
2000-2999	Classified Salaries	312,537.82	0.00	0.00	8,838.98	27,776.30	322,993.51	475,137.22		1,147,283.83
3000-3999	Employee Benefits	450,703.56	0.00	0.00	22,889.72	56,064.58	339,805.33	942,419.16		1,811,882.35
4000-4999	Books and Supplies	123,111.77	0.00	0.00	0.00	843.74	4,539.82	37,525.22		166,020.55
5000-5999	Services and Other Operating Expenditures	54,081.94	0.00	0.00	1,193.94	648.28	7,296.84	65,940.21		129,161.21
6000-6999	Capital Outlay	110,000.00	0.00	0.00	0.00	0.00	0.00	0.00		110,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,787,542.28	0.00	0.00	91,522.49	217,024.24	1,001,361.62	3,180,921.10	0.00	6,278,371.73
7310	Transfers of Indirect Costs	6,266.26	0.00	0.00	0.00	0.00	0.00	0.00		6,266.26
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,578,796.60								1,578,796.60
	Total Indirect Costs	6,266.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,266.26
	TOTAL COSTS	1,793,808.54	0.00	0.00	91,522.49	217,024.24	1,001,361.62	3,180,921.10	0.00	6,284,637.99
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	16,623.00	0.00	0.00	140.00	66,967.35	4,400.00	9,970.00		98,100.35
2000-2999	Classified Salaries	56,031.47	0.00	0.00	0.00	25,327.14	319,018.51	313,038.05		713,415.17
3000-3999	Employee Benefits	15,249.19	0.00	0.00	0.00	7,128.39	89,227.36	102,369.47		213,974.41
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	7,972.72		7,972.72
5000-5999	Services and Other Operating Expenditures	2,068.00	0.00	0.00	0.00	211.68	6,945.00	821.13		10,045.81
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	89,971.66	0.00	0.00	140.00	99,634.56	419,590.87	434,171.37	0.00	1,043,508.46
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	89,971.66	0.00	0.00	140.00	99,634.56	419,590.87	434,171.37	0.00	1,043,508.46
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									1,043,508.46

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	720,484.19	0.00	0.00	58,459.85	64,723.99	322,326.12	1,649,929.29		2,815,923.44
2000-2999	Classified Salaries	256,506.35	0.00	0.00	8,838.98	2,449.16	3,975.00	162,099.17		433,868.66
3000-3999	Employee Benefits	435,454.37	0.00	0.00	22,889.72	48,936.19	250,577.97	840,049.69		1,597,907.94
4000-4999	Books and Supplies	123,111.77	0.00	0.00	0.00	843.74	4,539.82	29,552.50		158,047.83
5000-5999	Services and Other Operating Expenditures	52,013.94	0.00	0.00	1,193.94	436.60	351.84	65,119.08		119,115.40
6000-6999	Capital Outlay	110,000.00	0.00	0.00	0.00	0.00	0.00	0.00		110,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,697,570.62	0.00	0.00	91,382.49	117,389.68	581,770.75	2,746,749.73	0.00	5,234,863.27
7310	Transfers of Indirect Costs	6,266.26	0.00	0.00	0.00	0.00	0.00	0.00		6,266.26
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,578,796.60								1,578,796.60
	Total Indirect Costs	6,266.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,266.26
	TOTAL BEFORE OBJECT 8980	1,703,836.88	0.00	0.00	91,382.49	117,389.68	581,770.75	2,746,749.73	0.00	5,241,129.53
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
	TOTAL COSTS									5,241,129.53
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	3,000.00	0.00	0.00	0.00	0.00	0.00	3,000.00		6,000.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,700.00	1,118.56		2,818.56
3000-3999	Employee Benefits	103.99	0.00	0.00	0.00	0.00	167.81	147.74		419.54
4000-4999	Books and Supplies	20,153.23	0.00	0.00	0.00	98.12	1,673.07	10,192.76		32,117.18
5000-5999	Services and Other Operating Expenditures	300.00	0.00	0.00	0.00	0.00	351.84	3,208.10		3,859.94
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	23,557.22	0.00	0.00	0.00	98.12	3,892.72	17,667.16	0.00	45,215.22
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	23,557.22	0.00	0.00	0.00	98.12	3,892.72	17,667.16	0.00	45,215.22
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									1,005,236.42
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									489,558.07
	TOTAL COSTS									1,540,009.71

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

SELPA: Sierra Sands Unified (SI)

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

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

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

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

List exempt reductions, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: Sierra Sands Unified (SI)

SECTION 2

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

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

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

(c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

(e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (f)

SELPA: Sierra Sands Unified (SI)

SECTION 3

	Column A	Column B	Column C
	Projected Exps. FY 2012-13 (LP-I Worksheet)	Actual Expenditures FY 2011-12 (LA-I Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	6,720,356.33		
2. Less: Expenditures paid from federal sources	984,989.00		
3. Expenditures paid from state and local sources	5,735,367.33	5,241,129.53	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	5,735,367.33	5,241,129.53	494,237.80
4. Special education unduplicated pupil count	650	650	
5. Per capita state and local expenditures (A3/A4)	8,823.64	8,063.28	760.36

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

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

SELPA: Sierra Sands Unified (SI)

B. LOCAL EXPENDITURES ONLY METHOD

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

Click on the button that applies:

☐

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

- a. Expenditures paid from local sources
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from local sources

b. Per capita local expenditures (B1a/A4)

Projected Exps.
FY 2012-13

Actual
Expenditures
FY 2011-12

Difference

Projected Exps.
FY 2012-13

Base FY

Difference

☐

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

- a. Expenditures paid from local sources
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

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

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

Gavin MacGregor
Contact Name

(760) 499-1604
Telephone Number

Director of Finance and Budget
Title

gmacgregor@ssusd.org
E-mail Address

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			1,511,376.00	8,223,841.00	8,182,965.00	5,784,578.00	5,649,835.00	5,122,721.00	6,416,801.00	6,249,145.00
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019		21,875.00	(13,109.00)	263,037.00	47,491.00	133,335.00	2,070,916.00	(169,003.00)	333,110.00
Property Taxes	8020-8079		0.00	373,829.00	2,087,090.00	797,268.00	1,475,385.00	2,975,385.00	1,349,132.00	937,015.00
Miscellaneous Funds	8080-8099		953,194.00	(10,177.00)	(24,701.00)	(14,530.00)	(13,013.00)	(12,913.00)	(13,265.00)	(23,990.00)
Federal Revenue	8100-8299		32,313.00	189,084.00	(27,502.00)	1,687,907.00	252,852.00	446,856.00	736,643.00	428,674.00
Other State Revenue	8300-8599		0.00	199,748.00	808,254.00	1,109,247.00	612,349.00	680,845.00	1,161,341.00	482,914.00
Other Local Revenue	8600-8799		3,501.00	3,444.00	74,107.00	67,250.00	18,214.00	18,220.00	28,834.00	85,749.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,010,883.00	742,819.00	3,180,285.00	3,694,633.00	2,479,122.00	6,179,309.00	3,093,682.00	2,243,472.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		133,701.00	1,586,242.00	1,586,418.00	1,640,665.00	1,640,013.00	1,669,098.00	1,607,025.00	1,581,400.00
Classified Salaries	2000-2999		220,762.00	437,115.00	498,898.00	525,194.00	533,866.00	530,537.00	512,354.00	489,660.00
Employee Benefits	3000-3999		694,497.00	938,911.00	1,007,924.00	929,604.00	984,530.00	1,007,427.00	970,721.00	991,672.00
Books and Supplies	4000-4999		22,048.00	286,276.00	81,882.00	233,425.00	126,479.00	122,480.00	146,903.00	165,783.00
Services	5000-5999		258,563.00	514,068.00	279,495.00	302,668.00	262,478.00	247,204.00	262,341.00	194,681.00
Capital Outlay	6000-6599		(2,142.00)	101,529.00	129,823.00	224,204.00	1,315.00	2,275.00	2,510.00	2,608.00
Other Outgo	7000-7499		(2,448.00)	(6,302.00)	109,221.00	13,042.00	96,315.00	(41,962.00)	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,324,981.00	3,857,839.00	3,693,661.00	3,868,802.00	3,644,996.00	3,537,059.00	3,501,854.00	3,425,804.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		7,430,027.00	3,416,649.00	417,302.00	94,616.00	(76,951.00)	6,222.00	253,285.00	1,627.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS			0.00	7,430,027.00	3,416,649.00	417,302.00	94,616.00	(76,951.00)	6,222.00	253,285.00
Liabilities										
Accounts Payable	9500-9599		403,464.00	342,505.00	2,302,313.00	55,190.00	(715,711.00)	1,354,392.00	12,769.00	238,482.00
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES			0.00	403,464.00	342,505.00	2,302,313.00	55,190.00	(715,711.00)	1,354,392.00	238,482.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS			0.00	7,026,563.00	3,074,144.00	(1,885,011.00)	39,426.00	638,760.00	(1,348,170.00)	240,516.00
E. NET INCREASE/DECREASE (B - C + D)			6,712,465.00	(40,876.00)	(2,398,387.00)	(134,743.00)	(527,114.00)	1,294,080.00	(167,656.00)	(1,419,187.00)
F. ENDING CASH (A + E)			8,223,841.00	8,182,965.00	5,784,578.00	5,649,835.00	5,122,721.00	6,416,801.00	6,249,145.00	4,829,958.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		4,829,958.00	1,706,372.00	426,456.00	(2,612,902.00)				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	60,182.00	1,486,447.00	(177,345.00)	116,319.00			4,173,255.00	4,173,255.00
Property Taxes	8020-8079	468,508.00	0.00	0.00	5,458,872.00	6,151,054.00		22,073,538.00	22,073,538.00
Miscellaneous Funds	8080-8099	(114,432.00)	(47,590.00)	(47,646.00)	(46,492.00)			584,445.00	584,445.00
Federal Revenue	8100-8299	283,058.00	11,118.00	48,716.00	661,932.00	200,000.00		4,951,651.00	4,951,651.00
Other State Revenue	8300-8599	172,320.00	957,131.00	978,990.00	999,940.00	650,000.00		8,813,079.00	8,813,079.00
Other Local Revenue	8600-8799	13,840.00	25,197.00	26,965.00	199,210.00			564,531.00	564,531.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	681,716.00			681,716.00	681,716.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		883,476.00	2,432,303.00	829,680.00	8,071,497.00	7,001,054.00	0.00	41,842,215.00	41,842,215.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,672,788.00	1,628,475.00	1,619,385.00	1,744,532.00	100,000.00		18,209,742.00	18,209,742.00
Classified Salaries	2000-2999	525,262.00	523,037.00	510,029.00	560,011.00	75,000.00		5,941,725.00	5,941,725.00
Employee Benefits	3000-3999	992,892.00	995,157.00	985,583.00	1,001,143.00	25,000.00		11,525,061.00	11,525,061.00
Books and Supplies	4000-4999	250,584.00	251,728.00	321,928.00	142,243.00	300,000.00		2,451,759.00	2,451,759.00
Services	5000-5999	279,470.00	318,310.00	202,765.00	170,593.00	500,000.00		3,792,636.00	3,792,636.00
Capital Outlay	6000-6599	2,395.00	3,687.00	20,987.00	22,827.00			512,018.00	512,018.00
Other Outgo	7000-7499	173,224.00	6,655.00	96,649.00	124,382.00			568,776.00	568,776.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	61,350.00			61,350.00	61,350.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		3,896,615.00	3,727,049.00	3,757,326.00	3,827,081.00	1,000,000.00	0.00	43,063,067.00	43,063,067.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	985.00	(5,564.00)	(8,574.00)	2,034,196.00			13,563,820.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		985.00	(5,564.00)	(8,574.00)	2,034,196.00	0.00	0.00	13,563,820.00	
Liabilities									
Accounts Payable	9500-9599	111,432.00	(20,394.00)	103,138.00	2,501,848.00			6,689,428.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		111,432.00	(20,394.00)	103,138.00	2,501,848.00	0.00	0.00	6,689,428.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		(110,447.00)	14,830.00	(111,712.00)	(467,652.00)	0.00	0.00	6,874,392.00	
E. NET INCREASE/DECREASE (B - C + D)		(3,123,586.00)	(1,279,916.00)	(3,039,358.00)	3,776,764.00	6,001,054.00	0.00	5,653,540.00	(1,220,852.00)
F. ENDING CASH (A + E)		1,706,372.00	426,456.00	(2,612,902.00)	1,163,862.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								7,164,916.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			1,163,862.00	7,572,717.00	8,130,423.00	7,530,687.00	7,315,765.00	6,187,840.00	8,577,364.00	8,225,697.00
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019		21,875.00	(13,109.00)	263,037.00	47,491.00	133,335.00	2,070,916.00	(169,003.00)	333,110.00
Property Taxes	8020-8079		0.00	373,093.00	2,082,978.00	795,697.00	1,472,478.00	2,969,523.00	1,346,474.00	935,169.00
Miscellaneous Funds	8080-8099		(308,936.00)	3,296.00	8,006.00	4,709.00	4,218.00	4,185.00	4,299.00	7,775.00
Federal Revenue	8100-8299		29,050.00	169,991.00	(24,725.00)	1,517,468.00	227,320.00	401,734.00	662,259.00	385,388.00
Other State Revenue	8300-8599		0.00	199,748.00	808,254.00	1,109,247.00	612,349.00	680,845.00	1,161,341.00	482,914.00
Other Local Revenue	8600-8799		3,501.00	3,444.00	74,107.00	67,250.00	18,214.00	18,220.00	28,834.00	85,749.00
Interfund Transfers in	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			(254,510.00)	736,465.00	3,211,657.00	3,541,862.00	2,467,914.00	6,145,423.00	3,034,204.00	2,230,105.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		134,716.00	1,598,288.00	1,598,465.00	1,653,124.00	1,652,467.00	1,681,773.00	1,619,229.00	1,593,409.00
Classified Salaries	2000-2999		222,233.00	440,027.00	502,221.00	528,693.00	537,422.00	534,071.00	515,767.00	492,922.00
Employee Benefits	3000-3999		715,091.00	966,752.00	1,037,812.00	957,169.00	1,013,724.00	1,037,300.00	999,506.00	1,021,078.00
Books and Supplies	4000-4999		17,605.00	228,581.00	65,380.00	186,381.00	100,989.00	97,796.00	117,297.00	132,372.00
Services	5000-5999		257,372.00	511,700.00	278,208.00	301,274.00	261,269.00	246,065.00	261,133.00	193,784.00
Capital Outlay	6000-6599		(1,507.00)	71,408.00	91,307.00	157,688.00	925.00	1,600.00	1,765.00	1,834.00
Other Outgo	7000-7499		(2,448.00)	(6,302.00)	109,221.00	13,042.00	96,315.00	(41,962.00)	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,343,062.00	3,810,454.00	3,682,614.00	3,797,371.00	3,663,111.00	3,556,643.00	3,514,697.00	3,435,399.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		8,066,741.00	3,682,896.00	215,393.00	48,837.00	(39,719.00)	3,212.00	130,735.00	840.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS			0.00	8,066,741.00	3,682,896.00	215,393.00	48,837.00	(39,719.00)	3,212.00	840.00
Liabilities										
Accounts Payable	9500-9599		60,314.00	51,201.00	344,172.00	8,250.00	(106,991.00)	202,468.00	1,909.00	35,651.00
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES			0.00	60,314.00	51,201.00	344,172.00	8,250.00	(106,991.00)	202,468.00	35,651.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS			0.00	8,006,427.00	3,631,695.00	(128,779.00)	40,587.00	67,272.00	(199,256.00)	(34,811.00)
E. NET INCREASE/DECREASE (B - C + D)			6,408,855.00	557,706.00	(599,736.00)	(214,922.00)	(1,127,925.00)	2,389,524.00	(351,667.00)	(1,240,105.00)
F. ENDING CASH (A + E)			7,572,717.00	8,130,423.00	7,530,687.00	7,315,765.00	6,187,840.00	8,577,364.00	8,225,697.00	6,985,592.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		6,985,592.00	4,085,174.00	2,860,429.00	(1,772.00)				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	60,182.00	1,486,447.00	(177,345.00)	116,319.00			4,173,255.00	4,173,255.00
Property Taxes	8020-8079	487,585.00	0.00	0.00	5,448,118.00	6,138,936.00		22,030,051.00	22,030,051.00
Miscellaneous Funds	8080-8099	37,088.00	15,424.00	15,442.00	15,068.00			(189,424.00)	(189,424.00)
Federal Revenue	8100-8299	254,476.00	9,995.00	43,797.00	395,092.00	200,000.00		4,271,845.00	4,271,845.00
Other State Revenue	8300-8599	172,320.00	957,131.00	978,990.00	349,940.00	650,000.00		8,163,079.00	8,163,079.00
Other Local Revenue	8600-8799	13,840.00	25,197.00	26,965.00	199,210.00			564,531.00	564,531.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	463,614.00			463,614.00	463,614.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		1,005,491.00	2,494,194.00	887,849.00	6,987,361.00	6,988,936.00	0.00	39,476,951.00	39,476,951.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,685,491.00	1,640,841.00	1,631,682.00	1,657,780.00	100,000.00		18,247,265.00	18,247,265.00
Classified Salaries	2000-2999	528,761.00	526,521.00	513,427.00	488,742.00	75,000.00		5,905,807.00	5,905,807.00
Employee Benefits	3000-3999	1,022,334.00	1,024,666.00	1,014,808.00	1,005,830.00	25,000.00		11,841,070.00	11,841,070.00
Books and Supplies	4000-4999	200,082.00	200,996.00	257,048.00	113,576.00			1,718,103.00	1,718,103.00
Services	5000-5999	278,183.00	316,844.00	201,831.00	169,807.00			3,277,470.00	3,277,470.00
Capital Outlay	6000-6599	1,684.00	2,593.00	14,761.00	16,055.00			360,113.00	360,113.00
Other Outgo	7000-7499	173,224.00	6,655.00	96,649.00	124,382.00			568,776.00	568,776.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	62,577.00			62,577.00	62,577.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		3,889,759.00	3,719,116.00	3,730,206.00	3,638,749.00	200,000.00	0.00	41,981,181.00	41,981,181.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	508.00	(2,872.00)	(4,426.00)	1,049,964.00			13,152,109.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		508.00	(2,872.00)	(4,426.00)	1,049,964.00	0.00	0.00	13,152,109.00	
Liabilities									
Accounts Payable	9500-9599	16,658.00	(3,049.00)	15,418.00	374,000.00			1,000,001.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		16,658.00	(3,049.00)	15,418.00	374,000.00	0.00	0.00	1,000,001.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		(16,150.00)	177.00	(19,844.00)	675,964.00	0.00	0.00	12,152,108.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,900,418.00)	(1,224,745.00)	(2,862,201.00)	4,024,576.00	6,788,936.00	0.00	9,647,878.00	(2,504,230.00)
F. ENDING CASH (A + E)		4,085,174.00	2,860,429.00	(1,772.00)	4,022,804.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								10,811,740.00	

PROJECTED MONTHLY CASHFLOW
2012-13
GENERAL FUND
Actuals thru October 2012

Sierra Sands Unified

Payment Plan:

1

	Actuals	Actuals	Actuals	Actuals	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12		
	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	1,511,376	8,223,841	8,182,965	5,784,578	5,649,835	5,122,721	6,416,801	6,249,145	4,829,958	1,706,372	426,456	(2,612,902)	1,163,862	1,511,376
B. RECEIPTS														
Revenue Limit:														
Property Tax	21,875	(13,109)	263,037	47,491	133,335	2,970,916	(169,003)	333,110	60,182	1,486,447	(177,345)	116,319		4,173,255
State Aid	0	373,829	2,087,090	797,268	1,475,385	2,975,385	1,349,132	937,015	468,508	0	0	5,458,872	6,151,054	22,073,538
Other	953,194	(10,177)	(24,701)	(14,530)	(13,013)	(12,913)	(13,255)	(23,990)	(114,432)	(47,599)	(47,646)	(46,492)		584,445
Federal Revenues	32,313	189,084	(27,502)	1,687,907	252,852	446,856	736,643	428,674	283,058	11,118	48,716	661,932	200,000	4,951,651
Other State Revenues	0	199,749	808,254	1,109,247	612,349	680,845	1,161,341	482,914	172,320	957,131	978,990	999,940	650,000	8,813,079
Other Local Revenues	3,501	3,444	74,107	67,250	18,214	18,220	28,834	85,749	13,840	25,197	26,965	199,210		564,531
Interfund Transfers In	0	0	0	0	0	0	0	0	0	0	0	681,716		681,716
All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0		0
Receivables	7,430,027	3,416,649	417,302	94,616	(76,951)	6,222	253,285	1,627	985	(5,564)	(8,574)	2,034,196		13,563,820
TOTAL RECEIPTS	8,440,910	4,159,468	3,597,587	3,789,249	2,402,171	6,185,531	3,346,967	2,245,099	884,461	2,426,739	821,106	10,105,693	7,001,054	55,406,035
C. DISBURSEMENTS														
Certificated Salary	133,701	1,586,242	1,586,418	1,640,665	1,640,013	1,669,098	1,607,025	1,581,400	1,672,788	1,628,475	1,619,385	1,744,532	100,000	18,209,742
Classified Salary	220,762	437,115	498,898	525,194	533,866	530,537	512,354	489,660	525,262	523,037	510,029	560,011	75,000	5,941,725
Employee Benefits	694,497	938,911	1,007,924	929,604	984,530	1,007,427	970,721	991,672	992,892	995,157	985,583	1,001,143	25,000	11,525,061
Supplies	22,048	286,276	81,882	233,425	126,479	122,480	146,903	165,783	250,564	251,728	321,928	142,243	300,000	2,451,759
Services	258,563	514,068	279,495	302,668	262,478	247,204	262,341	194,681	279,470	318,310	202,765	170,593	500,000	3,792,636
Capital Outlays	(2,142)	101,529	129,823	224,204	1,315	2,275	2,510	2,608	2,395	3,687	20,987	22,827		512,018
Other Outgo	(2,448)	(6,302)	108,221	13,042	96,315	(41,962)	0	0	173,224	6,655	96,649	124,382		568,776
Interfund Transfers Out	0	0	0	0	0	0	0	0	0	0	0	61,350		61,350
All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0		0
TRANS	0	0	0	0	0	0	0	0	0	0	0	0		0
Liabilities (Including Def Rev)	403,464	342,505	2,302,313	55,190	(715,711)	1,354,392	12,769	238,482	111,432	(20,394)	103,138	2,501,848		6,669,428
TOTAL DISBURSEMENTS	1,728,445	4,200,344	5,995,974	3,923,992	2,929,285	4,891,451	3,514,623	3,664,286	4,008,047	3,706,655	3,860,464	6,328,929	1,000,000	49,752,495
D. NET CASH FLOW	6,712,465	(40,876)	(2,398,387)	(134,743)	(527,114)	1,294,080	(167,656)	(1,419,187)	(3,123,586)	(1,279,916)	(3,039,358)	3,776,764	6,001,054	5,653,540
E. ENDING CASH	8,223,841	8,182,965	5,784,578	5,649,835	5,122,721	6,416,801	6,249,145	4,829,958	1,706,372	426,456	(2,612,902)	1,163,862	7,164,916	7,164,916

PROJECTED MONTHLY CASHFLOW
2013-14
GENERAL FUND
Estimate

Sierra Sands Unified

	Month 13	Month 14	Month 15	Month 16	Month 17	Month 18	Month 19	Month 20	Month 21	Month 22	Month 23	Month 24		
	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	1,163,862	7,572,717	8,130,423	7,530,687	7,315,765	6,187,840	8,577,364	8,225,697	6,985,592	4,085,174	2,860,429	(1,772)	4,022,804	1,163,862
B. RECEIPTS														
Revenue Limit:														
Property Tax	21,875	(13,109)	263,037	47,491	133,335	2,070,916	(169,003)	333,110	60,182	1,486,447	(177,345)	116,319		4,173,255
State Aid CY	0	373,093	2,082,978	795,697	1,472,478	2,969,523	1,346,474	935,169	467,585	0	0	5,448,118	6,138,936	22,030,051
Other	(308,936)	3,298	8,006	4,709	4,218	4,185	4,299	7,775	37,088	15,424	15,442	15,068		(189,424)
Federal Revenues	29,050	169,991	(24,725)	1,517,468	227,320	401,734	662,259	385,388	254,476	9,995	43,797	395,092	200,000	4,271,845
Other State Revenues	0	199,748	808,254	1,109,247	612,349	680,845	1,161,341	482,914	172,320	957,131	978,990	349,940	650,000	8,163,079
Other Local Revenues	3,501	3,444	74,107	67,250	18,214	18,220	28,834	85,749	13,840	26,197	26,965	199,210		564,531
Interfund Transfers In	0	0	0	0	0	0	0	0	0	0	0	463,614		463,614
All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0		0
Receivable (RL State Aid PY)	4,231,684	1,919,370												6,151,054
Receivable (All Other)	3,835,057	1,763,526	215,393	48,837	(39,719)	3,212	130,735	840	508	(2,872)	(4,426)	1,049,964	0	7,001,055
TOTAL RECEIPTS	7,812,231	4,419,351	3,427,050	3,590,699	2,428,195	6,148,635	3,164,939	2,230,945	1,005,999	2,491,322	883,423	8,037,325	6,988,936	52,629,060
C. DISBURSEMENTS														
Certificated Salary	134,716	1,598,288	1,598,465	1,653,124	1,652,467	1,681,773	1,619,229	1,593,409	1,685,491	1,640,841	1,631,682	1,657,780	100,000	18,247,265
Classified Salary	222,233	440,027	502,221	528,693	537,422	534,071	515,767	492,922	528,761	526,521	513,427	488,742	75,000	5,905,807
Employee Benefits	715,091	966,752	1,037,812	957,169	1,013,724	1,037,300	999,506	1,021,078	1,022,334	1,024,666	1,014,808	1,005,630	25,000	11,841,070
Supplies	17,605	228,581	65,380	186,381	100,989	97,796	117,297	132,372	200,082	200,996	257,048	113,539		1,718,103
Services	257,372	511,700	278,208	301,274	261,269	246,065	261,133	193,784	278,183	316,844	201,831	169,807		3,277,470
Capital Outlays	(1,507)	71,408	91,307	157,688	925	1,600	1,765	1,834	1,884	2,593	14,761	16,055		360,113
Other Outgo	(2,448)	(6,302)	109,221	13,042	96,315	(41,962)	0	0	173,224	6,655	96,649	124,382		568,776
Interfund Transfers Out	0	0	0	0	0	0	0	0	0	0	0	62,577		62,577
All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0		0
TRANS	0	0	0	0	0	0	0	0	0	0	0	0		0
Liabilities (including Def Rev)	60,314	51,201	344,172	8,250	(106,991)	202,468	1,909	35,651	16,658	(3,049)	15,418	374,000		1,000,001
TOTAL DISBURSEMENTS	1,403,376	3,861,655	4,026,786	3,805,621	3,556,120	3,759,111	3,516,606	3,471,050	3,906,417	3,716,067	3,745,624	4,012,749	200,000	42,981,182
D. NET CASH FLOW	6,408,855	557,706	(599,736)	(214,922)	(1,127,925)	2,389,524	(351,667)	(1,240,105)	(2,900,418)	(1,224,745)	(2,862,201)	4,024,576	6,788,936	9,647,878
E. ENDING CASH	7,572,717	8,130,423	7,530,687	7,315,765	6,187,840	8,577,364	8,225,697	6,985,592	4,085,174	2,860,429	(1,772)	4,022,804	10,811,740	10,811,740

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 2A)	Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)		
Current Year (2012-13)	4,797.63	4,791.25	-0.1%	Met
1st Subsequent Year (2013-14)	4,797.63	4,791.25	-0.1%	Met
2nd Subsequent Year (2014-15)	4,797.63	4,791.25	-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 budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2012-13)	5,055	5,008	-0.9%	Met
1st Subsequent Year (2013-14)	5,055	5,008	-0.9%	Met
2nd Subsequent Year (2014-15)	5,055	5,008	-0.9%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	5,074	5,390	94.1%
Second Prior Year (2010-11)	4,928	5,232	94.2%
First Prior Year (2011-12)	4,797	5,055	94.9%
Historical Average Ratio:			94.4%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **94.9%**

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)	4,717	5,008	94.2%	Met
1st Subsequent Year (2013-14)	4,717	5,008	94.2%	Met
2nd Subsequent Year (2014-15)	4,717	5,008	94.2%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

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

Revenue Limit				
(Fund 01, Objects 8011, 8020-8089)				
	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2012-13)	26,236,081.67	26,203,305.28	-0.1%	Met
1st Subsequent Year (2013-14)	26,891,983.71	26,203,305.28	-2.6%	Not Met
2nd Subsequent Year (2014-15)	27,618,067.27	26,754,967.76	-3.1%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

- 1a. STANDARD NOT MET - Projected revenue limit has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting revenue limit.

Explanation:
(required if NOT met)

Per SSC Dartboard, the budget adoption assumed a 2.5% COLA in 13/14 and a 2.7% COLA in 14/15. This projection has been changed on the Dartboard to be 0% for 13/14 and 2.3% for 14/15.

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)	27,543,665.99	33,210,558.22	82.9%
Second Prior Year (2010-11)	24,983,201.75	30,270,789.43	82.5%
First Prior Year (2011-12)	25,005,078.54	30,091,414.15	83.1%
	Historical Average Ratio:		82.8%

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.8% to 85.8%	79.8% to 85.8%	79.8% to 85.8%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2012-13)	26,330,232.44	31,290,616.66	84.1%	Met
1st Subsequent Year (2013-14)	26,849,846.95	31,416,739.31	85.5%	Met
2nd Subsequent Year (2014-15)	27,384,910.10	31,906,451.19	85.8%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2012-13)	4,504,560.09	4,951,650.19	9.9%	Yes
1st Subsequent Year (2013-14)	4,504,560.09	4,451,650.19	-1.2%	No
2nd Subsequent Year (2014-15)	4,504,560.09	4,451,650.19	-1.2%	No

Explanation:
(required if Yes)

Prior year Impact Aid revenues received which increase federal revenue projection.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2012-13)	8,399,534.25	8,813,078.25	4.9%	No
1st Subsequent Year (2013-14)	8,399,534.25	8,813,078.25	4.9%	No
2nd Subsequent Year (2014-15)	8,399,534.25	8,693,078.25	3.5%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2012-13)	560,500.00	939,132.23	67.6%	Yes
1st Subsequent Year (2013-14)	560,500.00	721,132.23	28.7%	Yes
2nd Subsequent Year (2014-15)	560,500.00	565,132.23	0.8%	No

Explanation:
(required if Yes)

Reflective of use of IYKSFA in 12/13 and 13/14 for Board approved projects

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2012-13)	2,262,764.20	2,451,758.97	8.4%	Yes
1st Subsequent Year (2013-14)	2,089,766.13	1,957,638.84	-6.3%	Yes
2nd Subsequent Year (2014-15)	2,119,720.27	1,986,416.14	-6.3%	Yes

Explanation:
(required if Yes)

Reflective of use of IYKSFA for book adoption as well as carryover posted and used.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2012-13)	3,843,211.87	3,792,635.91	-1.3%	No
1st Subsequent Year (2013-14)	3,847,698.47	3,775,167.77	-1.9%	No
2nd Subsequent Year (2014-15)	3,924,782.27	3,848,036.35	-2.0%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2012-13)	13,464,594.34	14,703,860.67	9.2%	Not Met
1st Subsequent Year (2013-14)	13,464,594.34	13,985,860.67	3.9%	Met
2nd Subsequent Year (2014-15)	13,464,594.34	13,709,860.67	1.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2012-13)	6,105,976.07	6,244,394.88	2.3%	Met
1st Subsequent Year (2013-14)	5,937,464.60	5,732,806.61	-3.4%	Met
2nd Subsequent Year (2014-15)	6,044,502.54	5,834,452.49	-3.5%	Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)	Prior year Impact Aid revenues received which increase federal revenue projection.
Explanation: Other State Revenue (linked from 6A if NOT met)	
Explanation: Other Local Revenue (linked from 6A if NOT met)	Reflective of use of IYKSFA in 12/13 and 13/14 for Board approved projects

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	422,097.81	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		0.00	

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

<input checked="" 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)	18.4%	18.6%	16.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	6.1%	6.2%	5.5%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			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)	(1,034,016.83)	31,351,966.66	3.3%	Met
1st Subsequent Year (2013-14)	(2,653,234.48)	31,479,316.31	8.4%	Not Met
2nd Subsequent Year (2014-15)	(2,868,535.42)	31,970,279.73	9.0%	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)

Due primarily to State under funding education. The district will take proper action to ensure solvency.

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.

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2012-13)	7,287,368.09	Met
1st Subsequent Year (2013-14)	4,673,810.38	Met
2nd Subsequent Year (2014-15)	1,882,932.79	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.

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2012-13)	1,163,862.00	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)	4,717	4,717	4,717
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

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

No

- 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)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	43,063,066.93	42,920,416.58	43,411,380.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	43,063,066.93	42,920,416.58	43,411,380.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,291,892.01	1,287,612.50	1,302,341.40
6. Reserve Standard - by Amount (\$61,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,291,892.01	1,287,612.50	1,302,341.40

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years. If Fund 17 does not exist, enter data for the current and two subsequent years, as appropriate.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,153,153.35	2,146,020.83	2,170,569.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	(914,831.08)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	5,761,078.31	5,823,655.31	5,887,483.85
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	7,914,231.66	7,969,676.14	7,143,221.77
9. District's Available Reserve Percentage (information only) (Line 8 divided by Section 10B, Line 3)	18.38%	18.57%	16.45%
District's Reserve Standard (Section 10B, Line 7):	1,291,892.01	1,287,612.50	1,302,341.40
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

Fund 12 is funded on a reimbursement basis. Fund 01 continually lends cash to operate preschool programs funded by Fund 12 until funds are received to repay Fund 01.

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)?

Yes

- 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:

SSUSD budgeted 2M in 12/13 and 1.5 in the two out years for Federal Impact Aid.

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2012-13)	(2,081,007.36)	(2,272,489.39)	9.2%	191,482.03	Not Met
1st Subsequent Year (2013-14)	(2,081,007.36)	(2,272,489.39)	9.2%	191,482.03	Not Met
2nd Subsequent Year (2014-15)	(2,081,007.36)	(2,272,489.39)	9.2%	191,482.03	Not Met
1b. Transfers In, General Fund *					
Current Year (2012-13)	307,115.00	307,115.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	307,115.00	307,115.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	307,115.00	307,115.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2012-13)	61,350.00	61,350.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	61,350.00	62,577.00	2.0%	1,227.00	Met
2nd Subsequent Year (2014-15)	61,350.00	63,828.54	4.0%	2,478.54	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Additional Special Education needs have resulted in a larger Unrestricted General Fund contribution.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?
- No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2012
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	2	FD 12 OB 8590	15,000	30,000
Certificates of Participation	14	FD 01 RE 0000	202,345	14,150,000
General Obligation Bonds	23	FD 51 OB 8571, 8611, 8614, 8660	1,257,949	23,539,845
Supp Early Retirement Program				
State School Building Loans	8	FD 12	21,000	168,000
Compensated Absences				

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

Lease Revenue Bond	23	FD 01 RE 9021 OB 8650 & 8980	292,982	3,940,000
State Loan for CTE Building	8	FD 35	372,843	2,493,654

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	15,000	15,000	15,000	0
Certificates of Participation	202,345	202,345	202,345	202,345
General Obligation Bonds	1,198,211	1,257,949	1,320,187	1,382,788
Supp Early Retirement Program				
State School Building Loans	21,000	21,000	21,000	21,000
Compensated Absences				

Other Long-term Commitments (continued):

Lease Revenue Bond	292,983	292,982	292,783	292,382
State Loan for CTE Building	372,843	372,843	372,843	372,843
Total Annual Payments:	2,102,382	2,162,119	2,224,158	2,271,358
Has total annual payment increased over prior year (2011-12)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The general obligation bond is repaid with property tax revenues and interest

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)

Budget Adoption (Form 01CS, Item S7A)		First Interim
18,683,803.00		18,683,803.00
2,310,277.00		2,310,277.00

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Jul 01, 2010	Jul 01, 2010

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

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)

Budget Adoption (Form 01CS, Item S7A)		First Interim
2,310,277.00		2,310,277.00
2,310,277.00		2,310,277.00
2,310,277.00		2,310,277.00

- 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)

1,286,745.00	1,286,745.00
1,286,745.00	1,286,745.00
1,286,745.00	1,286,745.00

- 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)

1,286,745.00	1,286,745.00
1,286,745.00	1,286,745.00
1,286,745.00	1,286,745.00

- d. Number of retirees receiving OPEB benefits

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

110	110
110	110
110	110

4. Comments:

--

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

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

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

No

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

n/a

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

n/a

2. Self-insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim

3. Self-insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)	First Interim

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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				

Data must be entered for all years.

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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

- 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)

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

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

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

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

Prior Year (2nd Interim)
(2011-12)

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

Number of classified (non-management)
FTE positions

Data must be entered for all years.

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

n/a

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				

Data must be entered for all years.

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

If Yes, complete question 2.

n/a

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

- 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)

**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)

**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)

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?

Yes

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

Yes

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

No

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

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	6,518.42	6,518.42	6,518.42
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	6,730.42	6,730.42	6,730.42
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,730.42	6,730.42	6,730.42
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	153.63	153.63	153.63
c. Revenue Limit ADA	0033	4,797.63	4,797.63	4,791.25
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	33,027,124.80	33,027,124.80	32,983,204.56
6. Allowance for Necessary Small School	0489	144,363.00	144,363.00	144,363.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	33,171,487.80	33,171,487.80	33,127,567.56
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	25,783,534.04	25,783,534.04	25,749,395.71
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	267,955.93	267,955.93	267,955.93
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	72,920.30	72,920.30	71,558.36
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)	---	195,035.63	195,035.63	196,397.57
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	25,978,569.67	25,978,569.67	25,945,793.28

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	4,669,540.00	4,669,540.00	4,173,254.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	260,980.00	260,980.00	260,980.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	4,408,560.00	4,408,560.00	3,912,274.00
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	21,570,009.67	21,570,009.67	22,033,519.28
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	3,468.00	3,468.00	3,468.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(3,468.00)	(3,468.00)	(3,468.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	21,566,541.67	21,566,541.67	22,030,051.28
OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	59,211.00	59,211.00	59,211.00
44. California High School Exit Exam	9002	63,804.00	63,804.00	63,804.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	21,462.00	21,462.00	21,462.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	23,527.00	23,527.00	23,527.00

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 A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	25,136,401.34				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,730.42	0.00%	6,730.42	2.30%	6,885.22
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RLI, line 5b, ID 0719)		153.63	0.00%	153.63	2.30%	157.16
c. Revenue Limit ADA (Form RLI, line 5c, ID 0033)		4,791.25	0.00%	4,791.25	0.00%	4,791.25
d. Total Base Revenue Limit (Line A1a plus A1b) times A1c) (ID 0034, 0724)		32,983,204.56	0.00%	32,983,204.56	2.30%	33,741,803.18
e. Other Revenue Limit (Form RLI, lines 6 thru 14)		144,363.00	0.00%	144,363.00	0.00%	144,363.00
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		33,127,567.56	0.00%	33,127,567.56	2.29%	33,886,166.18
g. Deficit Factor (Form RLI, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		25,749,395.71	0.00%	25,749,395.71	2.29%	26,339,039.25
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		773,868.00	-100.00%	0.00	0.00%	0.00
j. Revenue Limit Transfers (Objects 8091 and 8097)		(1,651,350.30)	0.00%	(1,651,350.30)	2.30%	(1,689,331.36)
k. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		264,487.93	0.00%	264,487.93	0.00%	264,487.93
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		25,136,401.34	-3.08%	24,362,533.34	2.26%	24,914,195.82
2. Federal Revenues	8100-8299	2,091,121.09	-23.91%	1,591,121.09	0.00%	1,591,121.09
3. Other State Revenues	8300-8599	4,314,670.00	0.00%	4,314,670.00	-2.78%	4,194,670.00
4. Other Local Revenues	8600-8799	741,132.23	-29.41%	523,132.23	-29.82%	367,132.23
5. Other Financing Sources						
a. Transfers In	8900-8929	307,114.56	0.00%	307,114.56	0.00%	307,114.56
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(2,272,489.39)	0.00%	(2,272,489.39)	0.00%	(2,272,489.39)
6. Total (Sum lines A1l thru A5)		30,317,949.83	-4.92%	28,826,081.83	0.96%	29,101,744.31
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,828,263.42		13,966,546.05
b. Step & Column Adjustment				138,282.63		139,665.46
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,828,263.42	1.00%	13,966,546.05	1.00%	14,106,211.51
2. Classified Salaries						
a. Base Salaries				3,958,229.38		3,997,811.67
b. Step & Column Adjustment				39,582.29		39,978.12
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,958,229.38	1.00%	3,997,811.67	1.00%	4,037,789.79
3. Employee Benefits	3000-3999	8,543,739.64	4.00%	8,885,489.23	4.00%	9,240,908.80
4. Books and Supplies	4000-4999	1,445,211.94	-20.35%	1,151,091.81	2.50%	1,179,869.11
5. Services and Other Operating Expenditures	5000-5999	2,862,211.35	1.84%	2,914,743.21	2.50%	2,987,611.79
6. Capital Outlay	6000-6999	512,017.75	-29.67%	360,114.16	2.50%	369,117.01
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	365,794.08	0.00%	365,794.08	-42.65%	209,794.08
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(224,850.90)	0.00%	(224,850.90)	0.00%	(224,850.90)
9. Other Financing Uses						
a. Transfers Out	7600-7629	61,350.00	2.00%	62,577.00	2.00%	63,828.54
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)		31,351,966.66	0.41%	31,479,316.31	1.56%	31,970,279.73
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,034,016.83)		(2,653,234.48)		(2,868,535.42)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,883,524.65		6,849,507.82		4,196,273.34
2. Ending Fund Balance (Sum lines C and D1)		6,849,507.82		4,196,273.34		1,327,737.92
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	72,000.00		72,000.00		72,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	4,624,354.47		1,978,252.51		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,153,153.35		2,146,020.83		2,170,569.00
2. Unassigned/Unappropriated	9790	0.00		0.00		(914,831.08)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,849,507.82		4,196,273.34		1,327,737.92

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,153,153.35		2,146,020.83		2,170,569.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(914,831.08)
(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	5,761,078.31		5,823,655.31		5,887,483.85
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		7,914,231.66		7,969,676.14		7,143,221.77
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.						
See attached sheet						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	1,651,350.30	0.00%	1,651,350.30	2.30%	1,689,331.36
2. Federal Revenues	8100-8299	2,860,529.10	0.00%	2,860,529.10	0.00%	2,860,529.10
3. Other State Revenues	8300-8599	4,498,408.25	0.00%	4,498,408.25	0.00%	4,498,408.25
4. Other Local Revenues	8600-8799	198,000.00	0.00%	198,000.00	0.00%	198,000.00
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	2,272,489.39	0.00%	2,272,489.39	0.00%	2,272,489.39
6. Total (Sum lines A1 thru A5)		11,480,777.04	0.00%	11,480,777.04	0.33%	11,518,758.10
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,381,478.34		4,381,478.34
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,381,478.34	0.00%	4,381,478.34	0.00%	4,381,478.34
2. Classified Salaries						
a. Base Salaries				1,983,494.24		1,983,494.24
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,983,494.24	0.00%	1,983,494.24	0.00%	1,983,494.24
3. Employee Benefits	3000-3999	2,981,323.20	0.00%	2,981,323.20	0.00%	2,981,323.20
4. Books and Supplies	4000-4999	1,006,547.03	-19.87%	806,547.03	0.00%	806,547.03
5. Services and Other Operating Expenditures	5000-5999	930,424.56	-7.52%	860,424.56	0.00%	860,424.56
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	292,982.00	0.00%	292,982.00	0.00%	292,982.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	134,850.90	0.00%	134,850.90	0.00%	134,850.90
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		11,711,100.27	-2.31%	11,441,100.27	0.00%	11,441,100.27
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(230,323.23)		39,676.77		77,657.83
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		668,183.50		437,860.27		477,537.04
2. Ending Fund Balance (Sum lines C and D1)		437,860.27		477,537.04		555,194.87
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	437,860.27		477,537.04		555,194.87
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		437,860.27		477,537.04		555,194.87
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See attached sheet						

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	26,787,751.64	-2.89%	26,013,883.64	2.27%	26,603,527.18
2. Federal Revenues	8100-8299	4,951,650.19	-10.10%	4,451,650.19	0.00%	4,451,650.19
3. Other State Revenues	8300-8599	8,813,078.25	0.00%	8,813,078.25	-1.36%	8,693,078.25
4. Other Local Revenues	8600-8799	939,132.23	-23.21%	721,132.23	-21.63%	565,132.23
5. Other Financing Sources						
a. Transfers In	8900-8929	307,114.56	0.00%	307,114.56	0.00%	307,114.56
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		41,798,726.87	-3.57%	40,306,858.87	0.78%	40,620,502.41
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,209,741.76		18,348,024.39
b. Step & Column Adjustment				138,282.63		139,665.46
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,209,741.76	0.76%	18,348,024.39	0.76%	18,487,689.85
2. Classified Salaries						
a. Base Salaries				5,941,723.62		5,981,305.91
b. Step & Column Adjustment				39,582.29		39,978.12
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,941,723.62	0.67%	5,981,305.91	0.67%	6,021,284.03
3. Employee Benefits	3000-3999	11,525,062.84	2.97%	11,866,812.43	3.00%	12,222,232.00
4. Books and Supplies	4000-4999	2,451,758.97	-20.15%	1,957,638.84	1.47%	1,986,416.14
5. Services and Other Operating Expenditures	5000-5999	3,792,635.91	-0.46%	3,775,167.77	1.93%	3,848,036.35
6. Capital Outlay	6000-6999	512,017.75	-29.67%	360,114.16	2.50%	369,117.01
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	658,776.08	0.00%	658,776.08	-23.68%	502,776.08
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(90,000.00)	0.00%	(90,000.00)	0.00%	(90,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	61,350.00	0.00%	62,577.00	0.00%	63,828.54
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)		43,063,066.93	-0.33%	42,920,416.58	1.14%	43,411,380.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,264,340.06)		(2,613,557.71)		(2,790,877.59)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,551,708.15		7,287,368.09		4,673,810.38
2. Ending Fund Balance (Sum lines C and D1)		7,287,368.09		4,673,810.38		1,882,932.79
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	72,000.00		72,000.00		72,000.00
b. Restricted	9740	437,860.27		477,537.04		555,194.87
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	4,624,354.47		1,978,252.51		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,153,153.35		2,146,020.83		2,170,569.00
2. Unassigned/Unappropriated	9790	0.00		0.00		(914,831.08)
f. Total Components of Ending Fund Balance						
(Line D3ef must agree with line D2)		7,287,368.09		4,673,810.38		1,882,932.79

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	2,153,153.35		2,146,020.83		2,170,569.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(914,831.08)
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	5,761,078.31		5,823,655.31		5,887,483.85
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)		7,914,231.66		7,969,676.14		7,143,221.77
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		18.38%		18.57%		16.45%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form A1, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		4,716.87		4,716.87		4,716.87
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		43,063,066.93		42,920,416.58		43,411,380.00
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)		43,063,066.93		42,920,416.58		43,411,380.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,291,892.01		1,287,612.50		1,302,341.40
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,291,892.01		1,287,612.50		1,302,341.40
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Sierra Sands Unified School District
2012-13 First Interim
Multi-Year Projection Assumptions for 2013-14 and 2014-15

Unrestricted General Fund

	2013-14	2014-15
Revenue Limit	COLA of 0% (Per SSC Dartboard) Status quo RL ADA -773K PY RDA Adjustment	COLA of 2.3% (Per SSC Dartboard) Status quo RL ADA
Federal Revenues	-500K Impact Aid Clean up in 12/13	Status quo
State Revenues	Status quo	-120K Adult School balance used - reduce annual sweep amount
Local Revenues	-218K IYKSFA uses in 12/13	-156K IYKSFA uses in 13/14
Other Financing Sources	Status quo	Status quo
Certificated Salaries	1% step and column increase	1% step and column increase
Classified Salaries	1% step and column increase	1% step and column increase
Benefits	1% step and column increase + 7% H&W increase = Avg. of 4% increase	1% step and column increase + 7% H&W increase = Avg. of 4% increase
Books & Supplies	CPI at 2.3% -200K Book Adoption - IYKSFA -120K local revenue carryover	CPI at 2.5%
Services & Operations	CPI at 2.3% -13K Construction Mngr - IYKSFA	CPI at 2.5%
Capital Outlay	CPI at 2.3% -160K General Admin	CPI at 2.5%
Other Outgo	Status quo	-156K VOIP - IYKSFA
Other Financing Uses	Increased Golden Handshake reimbursement to Fund 17 by 2%	Increased Golden Handshake reimbursement to Fund 17 by 2%

Sierra Sands Unified School District
2012-13 Proposed Budget
Multi-Year Projection Assumptions for 2013-14 and 2014-15

Restricted General Fund

	2013-14	2014-15
Revenue Limit	COLA of 0% (Per SSC Dartboard)	COLA of 2.3% (Per SSC Dartboard)
Federal Revenues	Status quo	Status quo
State Revenues	Status quo	Status quo
Local Revenues	Status quo	Status quo
Encroachment	Status quo	Status quo
Certificated Salaries	1% step and column increase	1% step and column increase
Classified Salaries	1% step and column increase	1% step & column increase
Benefits	1% step and column increase + 7% H&W increase = Avg. of 4% increase	1% step and column increase + 7% H&W increase = Avg. of 4% increase
Books & Supplies	CPI at 2.3% -200K 7090/91 Carryover	CPI at 2.5%
Services & Operations	CPI at 2.3% -70K 7090/91 Carryover	CPI at 2.5%
Capital Outlay	CPI at 2.3%	CPI at 2.5%

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First Interim
2012-13 Projected Totals
Technical Review Checks

Sierra Sands Unified

Kern County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.