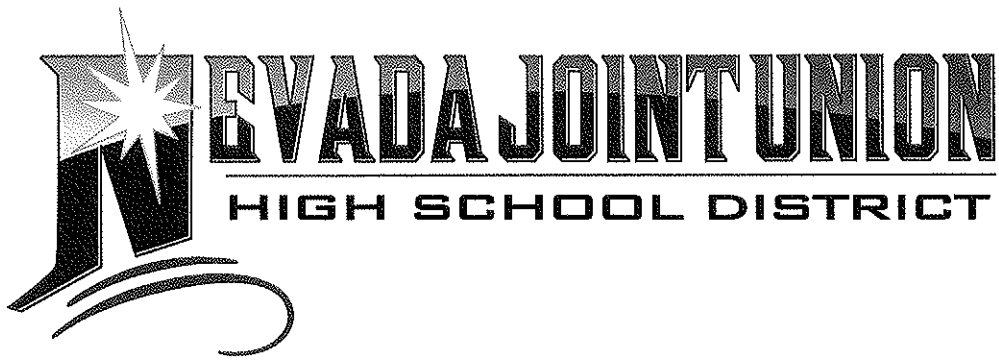


Nevada Joint Union High

School District

**2012 – 2013 First Interim Report
As of 10/31/12**



December 19, 2012

Board of Trustees
Nevada Joint Union High School District
11645 Ridge Road
Grass Valley, CA 95945

Honorable Board of Trustees:

The 2012-2013 First Interim Financial Statement is submitted for your review. As required by the State Department of Education, the fiscal report has been measured against the State-adopted Criteria and Standards. Based upon this review, I recommend that the Board certify the 2012-2013 First Interim Financial Statement with a Positive Certification that the District will complete the current and two subsequent fiscal years with a positive fund and cash balance. Though, I only make this recommendation based on the knowledge that the Board and Administration is committed to making the necessary budget reductions to assure that year 2014-2015 will end with a positive fund and cash balance.

The following narrative and detailed financial statements provide an in-depth review of the District's current financial status including the critical multi-year projection information.

Respectfully submitted,

A handwritten signature in cursive script that reads 'Karen L. Suenram'.

Karen L. Suenram
Assistant Superintendent - Business

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**NEVADA JOINT UNION
HIGH SCHOOL DISTRICT
BOARD OF EDUCATION**

Katy Schwarz, President

Richard Baker, Vice-President

Wayne Klauer, Clerk

Georgie Coulter, Member

Jim Adams, Member

EDUCATIONAL OPTIONS

The Nevada Joint Union High School District recognizes that individual students learn in different ways and in different environments. With this in mind, the District provides educational choices to meet an individual student needs.

We believe that students and parents should have input when considering the direction of a student's educational career. Educational options provide opportunities to students.

WHAT OPTIONS ARE AVAILABLE?

The Nevada Joint Union High School District strongly supports educational options (choices) for our District's students and parents. We offer the following options:

- Adult Education
- Bear River Comprehensive High School
- Early College High School
- General Educational Development
- Home School Teaching
- Nevada County Jail Program
- Nevada Union Comprehensive High School
- Nevada Union High School Humanities Home Study Program
- NU Tech Continuation High School
- Pioneer Continuation High School
- ROP (Regional Occupational Program)
- Recovery Online for Academic Development (ROAD)
- Sierra Foothill Continuation High School
- Sierra Mountain High School (Independent Study programs)
- Sierra College (Community College)
- Silver Springs Continuation High School
- Special Education
- Young Parent Program

ADULT EDUCATION

Adult Education is focused on providing basic education and high school equivalency to adult community members.

BEAR RIVER HIGH SCHOOL

Bear River, a California Distinguished School, is aware of the uniqueness of each student and makes an effort to provide a positive learning environment with opportunities for student growth in the academic, vocational and co-curricular areas.

- Professional Learning Communities
- Honors Classes
- Advisory Groups
- Peer Counseling
- Peer Tutoring
- Saturday School
- On Campus Vocational Classes
- After School Tutoring

EARLY COLLEGE HIGH SCHOOL

The William and Marian Ghidotti Early College High School (ECHS), a recognized California Department of Education Distinguished School, is an alternative model to traditional high schools. Students attend high school classes on the college campus, and are concurrently enrolled in college courses. This alternative high school is designed for students who thrive in a smaller, nurturing, yet academically challenging environment. In four or five years, students graduate from high school and receive either an AA or AS degree, are ready for transfer to a four-year university, or are prepared for viable employment. There is no cost to the students or their families.

GENERAL EDUCATIONAL DEVELOPMENT

GED (General Educational Development) courses, testing and awarding of certificates are available through this District for students 18 and above who have not obtained a high school diploma through other means.

HOME SCHOOL TEACHING

When District students are confined to home because of illness, injury, or other reasons for an extended period of time, the District provides teachers to instruct these students at home so that they may continue with their education.

NEVADA COUNTY JAIL/DETENTION CENTER

This outreach program involves adult wards incarcerated in the Nevada County Jail or Detention Center. Participants can earn a Nevada Union Adult School diploma by completing all District requirements for graduation or completing a General Educational Development (GED) program.

NEVADA UNION HIGH SCHOOL

The District's largest traditional school, recognized by the U.S. Department of Education as a National Blue Ribbon School and the California Department of Education as a Distinguished School, NUHS believes the education provided should develop the potential of each student so that he/she will be informed, prepared and capable of assuming full responsibility for making his or her own decisions. It also offers:

- On campus vocational classes
- AP (advanced placement)
- Humanities Academy (school within a school)
- Humanities Home Study Program
- Partnership Telecommunications Academy
- Peer Tutoring
- Study Skills classes
- Peer Counseling
- Saturday School
- After School Tutoring

NU TECH HIGH SCHOOL

An on-site continuation high school on the Nevada Union High School campus provides each student an opportunity to complete the required academic courses of instruction to graduate from high school and the opportunity to receive alternative work experiences and occupational training. This school provides extensive opportunities for personal growth through counseling, individualized interaction with school staff and meaningful school and community activities.

PIONEER HIGH SCHOOL

An on-site continuation high school on the Bear River High School campus provides each student an opportunity to complete the required academic courses of instruction to graduate from high school and the opportunity to receive alternative work experiences and occupational training. This school provides extensive opportunities for personal growth through counseling, individualized interaction with school staff, and meaningful school and community activities.

REGIONAL OCCUPATIONAL PROGRAM

Regional Occupational Program provides vocational education to high school juniors, seniors and adults. There are a variety of classes (on and off campus) that feature classroom and on-the-job training designed to lead to entry-level employment.

RECOVERY ONLINE for ACADEMIC DEVELOPMENT

All options, including comprehensive, alternative and independent study schools, are operated on a year-round basis through the provisions of the District's ROAD program. Students are given the opportunity to take online classes to complete credit recovery. All ROAD classes are guided by a highly-qualified credentialed teacher.

SIERRA COLLEGE (Community College)

High school juniors and seniors residing in the Sierra College District (Nevada/Placer Counties) and with parent and site principal permission may enroll in up to two classes per semester. Additionally, high school students may take AP (advanced placement) high school courses and if they are able to pass the AP exam they may receive college credit for such courses. There are 2+2 plan articulation agreements between the community college and vocational departments of our high school. Participants may receive up to seven credits during their junior and senior year in high school, allowing them to enroll in more advanced courses later.

SIERRA FOOTHILL HIGH SCHOOL

An accredited, small continuation high school which recognizes people learn best in different ways; need affection, attention, acceptance and appreciation. Positive relationships and problem solving skills are emphasized in smaller class sizes providing hands-on vocational education.

SIERRA MOUNTAIN HIGH SCHOOL

Students receive individualized lesson plans from experienced instructors. The independent study format offers flexibility and one-on-one instruction to students.

SILVER SPRINGS HIGH SCHOOL

Designed with an innovative and creative approach, this continuation high school includes the Young Parent Program. Solid core curricular classes are provided in

addition to vocational training opportunities. A comprehensive range of medical, psychological, nutritional, transportation and child care services are provided on site.

SPECIAL EDUCATION

Special Education is an additional support that can be of benefit to students. Pupils must qualify according to State criteria in order to participate in the program(s). Help available includes a) specific testing to diagnose difficulties encountered in the school system, b) prescriptive recommendations for remediation, c) curriculum based on individual strengths and weaknesses, d) small teacher-pupil ratios, e) instruction in how to cope with specific disabilities, f) aid in learning how to be successful in the "mainstream," g) modifications and alternative methods of learning and test taking, h) emphasis on self esteem, i) pertinent vocational experience and transition plans, j) speech and language support.

FOR FURTHER INFORMATION PLEASE CONTACT:

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District Office – Asst. Superintendent - Personnel, Trisha Dellis	(530) 273-3351
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Bear River H.S. – Principal, James Nieto	(530) 268-3700
Ghidotti Early College H.S. – Principal, Melissa Madigan	(530) 274-5312
Nevada Union H.S. -- Principal, Mike Blake	(530) 273-4431
Sierra Foothill H.S. – Principal, Marty Mathiesen	(530) 272-2635
Sierra Mountain H.S. – Principal, Anita Bagwell	(530) 272-2643
Silver Springs H.S. – Principal, Marty Mathiesen	(530) 272-2635

2012/2013 FIRST INTERIM FINANCIAL STATEMENT

The purpose of this narrative is to provide a summary of the First Interim Financial Statement. The First Period Financial Statement is a chance to evaluate the fiscal condition of the School District now that the school year is underway. It is also an opportunity to identify necessary budget revisions that reflect changes in revenue and expenditure projections from the budget that was adopted in June, 2012.

Significant Financial Issues:

The Nevada Joint Union High School District's student enrollment decline persists. The District Board and staff continue to make necessary reductions to ongoing operations in order to downsize the District's budget as the enrollment declines. Because of these continued, timely reductions, the District's financial picture as related to declining enrollment is fairly healthy. However, when the declining enrollment is combined with the State's continuing bleak economic situation, the District's financial picture becomes dismal. As unprecedented revenue limit deficits continue for the foreseeable future, our fiscal challenges are increasing in expedient proportions.

Multi-Year Projections:

The multi-year projections included with this report illustrate a bleak financial future for the District. The continuing State fiscal crisis compounded by our ongoing declining enrollment, will necessitate further reductions as we plan operations for the next two to three years. All program decisions must be weighed carefully in light of these projections.

GENERAL FUND

Projected Enrollment / ADA:

Enrollment and staffing are the key factors in projecting future revenues and expenditures. It is ever so important to make decisions based on multi-year projections that consider the continuing decline in enrollment and staffing changes and that are responsive to the State's fiscal crisis.

The CBEDS enrollment is 3,285 students; 106 (2.84%) less than the prior year.

	2011 CBEDS	2012 CBEDS	Difference
Nevada Union High School	2,087	2,048	- 39
Bear River High School	850	791	- 59
Pioneer High School	17	9	- 8
NU Tech High School	43	41	- 2
Sierra Foothill High School	17	16	- 1
Silver Springs High School	138	137	- 1
William & Marian Ghidotti High School	176	176	
Sierra Mountain I/S	63	67	+ 4
TOTAL	3,391	3,285	- 106

The following table shows a ten year history of enrollment for the District.

Year	CBEDS Enrollment	Change over Prior Year	% Change over Prior Year
1989/90	3121		
1990/91	3307	186	5.96%
1991/92	3562	255	7.71%
1992/93	3681	119	3.34%
1993/94	3838	157	4.27%
1994/95	4088	250	6.51%
1995/96	4277	189	4.62%
1996/97	4501	224	5.24%
1997/98	4536	35	0.78%
1998/99	4559	23	0.51%
1999/00	4534	-25	-0.55%
2000/01	4500	-34	-0.75%
2001/02	4424	-76	-1.69%
2002/03	4312	-112	-2.53%
2003/04	4214	-98	-2.27%
2004/05	4159	-55	-1.31%
2005/06	4129	-30	-0.72%
2006/07	3935	-194	-4.66%
2007/08	3957	22	0.56%
2008/09	3850	-107	-2.70%
2009/10	3734	-116	-3.01%
2010/11	3592	-142	-3.69%
2011/12	3391	-201	-5.22%
2012/13	3285	-106	-2.84%
2013/14	3192	-93	-2.59%
2014/15	3076	-116	-3.42%

General Fund Revenues

Revenue Limit Income:

State apportionments to school districts are allocated on a base revenue formula per unit of ADA (Average Daily Attendance). As a result of this formula, an authorized amount per unit of student average daily attendance is calculated, and then multiplied by the average daily student attendance. The State fiscal crisis has resulted in unprecedented changes to the District's revenue limit. A brief history of the District's revenue limit is shown below.

	Base Revenue Limit	Deficit Factor	Additional Reductions	Funded Base Revenue Limit	Increase (Decrease)	Percentage Change
1. 2002-03	5,464	1.0000		5,461		
2. 2003-04	5,563	.98802 * .98174		5,396	(86.00)	-1.57%
3. 2004-05	5,720	.99677 * .98174		5,597	201.00	3.72%
4. 2005-06	5,963	.99108		5,909	312.00	5.57%
5. 2006-07	6,378	1.0000		6,378	469.00	7.94%
6. 2007-08	6,668	1.0000		6,668	290.00	4.54%
7. 2008-09	7,048	.92156		6,495	(173.00)	-2.59%
8. 2009-10	7,348	.81645	(252.82)	5,746	(749.00)	-11.53%
9. 2010-11	7,319	.82037		6,004	258.00	4.49%
10. 2011-12	7,486	.79398		5,944	(60.00)	-1.00%
11. 2012-13 Adopted	7,729	.77728	(441.00)	5,566	(378.00)	-6.36%
12. 2012-13	7,729	.77728		6,007	60.00	1.00%
<i>Total Per Student Reduction from 07-08</i>					<i>(661.00)</i>	

Change between Adopted and 1st Interim is due to the passage of Proposition 30 (2012). The projection for the effective base revenue limit for 2012-2013 is \$6,007—just \$98 higher than the 2005-2006 per student funding level.

School districts are allowed to claim the greater of the current year or prior year average daily attendance for funding purposes. Because of our declining enrollment status, NJUHSD will continue to claim prior year attendance for revenue limit funding or average daily attendance of 3,174. The current year projection is 3,058.

Federal Income:

The restricted categorical income was adjusted from adopted to reflect deferred revenues and current apportionment projections.

Other State Income:

The State-funded categorical programs were adjusted to reflect prior year deferred revenue and more current apportionment projections based on the State-adopted budget.

Other Local Income:

Local revenues have been adjusted to acknowledge donations received, changes in circumstances related to reimbursable salaries and expenses, and other miscellaneous revenue sources.

General Fund Summary

Expenditures have increased by a net of \$181,572; revenues have also increased by \$169,678. Note that the revenue noted is exclusive of the revenue limit change due to the passage of Proposition 30 (2012).

Listed below are the detailed changes.

		FY13 Adopted changes at 1st Interim	
		Unrestricted	Restricted
REVENUE LIMIT			
	Revenue Limit Adjustment—Passage of Prop 30 (2012)	1,791,342.29	
	PERS RLR	1,766.00	
	Property Tax	(207,755.00)	
	Special Education	(4,516.00)	4,516.00
	Charter School Transfer	(162,650.00)	
	Total Revenue Limit	1,418,187.29	4,516.00
FEDERAL			
	Forest Reserve - Yuba County	7,991.00	
	Medi-Cal		3,512.52
	Mental Health		21,605.55
	Mental Health - prior year		35,727.00
	Special Education IDEA		(54,053.00)
	Title I		35,245.00
	Title I - carryover		124,187.55
	Title II Part A		2,661.00
	Title II Part A - carryover		76,109.75
	Vocational Education - Carl Perkins		7,531.00
	Total Federal	7,991.00	252,526.37
OTHER STATE			
	AFLP		19,815.00
	EIA		(17.00)

	Lottery - prior year	29,850.00	30,338.22
	Mandated Cost	93,283.60	
	Partnership - prior year		5,411.68
	Total Other State	123,133.60	55,547.90
LOCAL			
	Microsoft Voucher		337.84
	Misc Revenue	27,023.23	
	Reimbursable Salaries	11,350.00	
	Safe Schools Healthy Students - NCSOS		40,000.00
	TB Testing	180.00	
	SIG Wellness Grant		13,300.00
	Source of Strength		4,346.16
	Special Education		(77,368.00)
	Total Local	38,553.23	(19,384.00)
CONTRIBUTIONS			
	Title II Part A - prior year	(1,844.06)	1,844.06
	Safe Schools Healthy Students - NCSOS	(40,000.00)	40,000.00
	Special Education	(190,454.00)	190,454.00
	Sweep Carryover	33,063.09	(33,063.09)
	Undesigned	(194.00)	
	WASC	194.00	
	Total Contribution	(199,234.97)	199,234.97
	Total Change to Revenue	1,388,630.15	492,441.24
	EXPENDITURES		
CERTIFICATED			
	EIA - carryover		432.00
	Mental Health - federal		54,146.00
	Mental Health - state		(8,040.00)
	Misc Adjustments	(18,849.00)	
	Misc Revenue	755.04	
	Reimbursable Salaries	(5,249.00)	
	Special Education	44,039.00	(73,396.00)
	Title I		20,425.00
	Title I - carryover		53,720.00
	Title II Part A		(18,969.00)
	Title II Part A - carryover		18,969.00
	Vocational Education - Carl Perkins		19,690.00
	Total Certificated	20,696.04	66,977.00
CLASSIFIED			0.00
	District Office Clerk - long term sub	31,527.00	
	DOR:Workability		2,005.00
	EIA - carryover		94.00
	Misc Adjustments	(1,148.40)	
	Partnership		1,781.00
	Reimbursable Salaries	10,304.00	
	Special Education - aides		48,105.00
	Special Education IDEA - aides		33,151.00
	Title I		(16,737.00)
	Title I - carryover		16,737.00
	Workability		(1,668.00)
	Total Classified	40,682.60	83,468.00
EMPLOYEE BENEFITS			

	District Office Clerk - long term sub	9,719.00	
	DOR:Workability		575.00
	EIA - carryover		1,727.00
	Mental Health - federal		10,562.00
	Mental Health - state		1,463.00
	Misc Adjustments	20,460.00	
	Misc Revenue	177.47	
	Partnership		1,202.00
	Reimbursable Salaries	6,295.00	
	Special Education - aides		324.00
	Special Education IDEA - aides		11,289.00
	Title I		(6,146.00)
	Title I - carryover		25,937.00
	Title II Part A		(5,855.00)
	Title II Part A - carryover		6,127.00
	Vocational Education - Carl Perkins		354.00
	Workability		1,668.00
	Total Employee Benefits	36,651.47	49,227.00
SUPPLIES			
	Ag Incentive		(10,172.00)
	Applied Physics Donation - carryover	2,547.52	
	Donations - carryover	17,575.04	
	DOR:Workability		(2,580.00)
	EIA		(17.00)
	EIA - carryover		37,142.86
	Go Green Recycling - carryover	2,388.49	
	Kaisei High School Students - carryover	900.00	
	Lottery - prior year		30,338.22
	Mandate Cost	75.00	
	Medi-Cal		470.50
	Mental Health - federal		20,401.55
	Mental Health - state		3,648.00
	Microsoft Voucher		337.84
	Misc Revenue	22,353.05	
	Partnership		(35,202.32)
	Riverside Publishing Testing - carryover	50,721.38	
	SIG Wellness Grant		5,000.00
	Special Education - summer school		500.00
	Supplemental School Counseling - carryover	2,562.32	
	Title I		35,107.00
	Title I - carryover		12,057.55
	Transfer Between Object Codes	6,602.00	
	Vocational Education - Carl Perkins		(19,242.00)
	Wells Fargo Teacher of the Year - carryover		500.00
	Total Supplies	105,724.80	78,290.20
OTHER SERVICES			
	Ag Incentive		10,172.00
	Amgen - carryover	293.02	
	CSBA Board Policy Workshop	4,435.00	
	EIA - carryover		3,250.00
	Energy Grant - carryover	10,104.14	
	IDEA		(98,493.00)
	Mental Health - federal		(32,000.00)

Misc Expenses - cell phones	3,240.00	
Misc Revenue	3,923.07	
Partnership		37,233.00
Safe Schools - sheriff dept		80,000.00
School Safety & Violence Prevention - carryover	2,274.00	
SIG Wellness Grant		8,300.00
SIG Wellness Grant - carryover		7,194.26
Source of Strength		4,346.16
Special Education		142,069.00
Star Testing - carryover	1,303.00	
Title I - carryover		6,590.00
Title II Part A		22,274.00
Title II Part A - carryover		47,116.81
Transfer Between Object Codes	(6,602.00)	
Vocational Education - Carl Perkins		3,900.00
WASC	194.00	
Total Other Services	19,164.23	241,952.23
CAPITAL OUTLAY		
Vocational Education - Carl Perkins		5,550.00
Total Equipment	0.00	5,550.00
OTHER FINANCING USES		
Special Education Excess Cost - NCSOS	(10,035.00)	
Total Other Uses	(10,035.00)	0.00
DIRECT SUPPORT/INDIRECT COST		
AFLP	(231.00)	231.00
EIA - carryover	(4,894.00)	4,894.00
Indirect Cost Other Funds	1,336.00	
Mental Health - federal	(4,223.00)	4,223.00
Mental Health - state	(2,929.00)	2,929.00
Partnership	(398.00)	398.00
Title I	(2,596.00)	2,596.00
Title I - carryover	(9,146.00)	9,146.00
Title II Part A	(5,211.00)	5,211.00
Title II Part A - carryover	(5,741.00)	5,741.00
Vocational Education - Carl Perkins	2,721.00	(2,721.00)
Total Support/Indirect Cost	(31,312.00)	32,648.00
TRANSFERS		
Transfer to Fund 13	(6,463.26)	
Transfer to Fund 20	1,253.00	
Total Other Uses	(5,210.26)	0.00
Total Change to Expenditures	176,361.88	558,112.43
Total Impact to Fund Balance	1,212,268.27	(65,671.19)

Reserves:

The Criteria and Standards specify that the level of reserve designated for economic uncertainties for the budget year will be a minimum of 3% of total expenditures and transfers out. In addition, since the District is experiencing declining enrollment, an additional .5% reserve is included in the reserve for designated economic uncertainties.

Following is a table which delineates the current projected **unrestricted** reserves:

UNRESTRICTED RESERVES

Revolving Cash	10,000
TSA Clearing Account	77,643
Designated Economic Uncertainties	1,044,177
Nevada County Special Ed	1,023
Accrued Vacation	102,434
Prior Year Categorical Sweep/Captured Savings	8,067
Savings for Continued Decline/State Fiscal Crisis	1,808,283
Prior Year Carry Over Sweep	1,032,884
Mandated Cost Reimbursement	311,202
Medi-Cal Administrative Activities	109,461
Forest Reserve	9,169
Safety Credits	7,291
Star Testing	8,094
Verizon Cell Tower	38,579
Facility Use Billing	237,274
TOTAL UNRESTRICTED RESERVES	\$ 4,805,581
Total Expenditures (Restricted and Unrestricted)	\$ 29,833,634
% Reserve	16.1%

Charter Schools Special Revenue Fund (#09):

In accordance with the California Schools Accounting Standards, a new fund has been opened to account for the revenue and expenditures for the Sierra Academy of Expeditionary Learning (SAEL).

Adult Education Fund (#11):

The State budget crisis has had a dramatic effect on the District's operation of the Adult Education program. The State funding for this program has been reduced by 20% beyond the 2007-2008 funding level. The program is focusing exclusively on high school diploma, GED preparation, and programs for English Language Learners. Until the funding uncertainties are better known, the Adult Education program will function at a minimum level. This budget includes a \$160,000 transfer from the Adult Education Fund to the General Fund.

Cafeteria Fund (#13):

The Cafeteria Fund is currently projected to deficit spend by \$19,332, which will be balanced by a contribution from the General Fund. We are hopeful that this contribution will be eliminated as the year progresses. The Bear River and Nevada Union cafeteria staff members continue to work diligently to reduce expenses and increase revenues.

Deferred Maintenance Fund (#14):

The Deferred Maintenance Fund was created to fund state-approved major deferred maintenance within the District. Major repair and replacement of plumbing, heating, air conditioning, electrical, roofing, floor systems, interior and exterior painting, asphalt and wall systems, are approved projects.

In typical years, the State requires districts to contribute ½ of 1% of total (restricted and unrestricted) budgeted expenditures to this fund in order to receive the State match – or \$140,000. In response to the crisis, the State is waiving this requirement. Although we have budgeted the match, we do have the flexibility to cancel the transfer and keep the funds in the general fund should the need arise.

The complete five-year deferred maintenance plan has previously been approved by the Board. The ending balance for this fund is predicted to be \$161,317.

Special Reserve Fund (#17):

The Special Reserve Fund was established in 1993-94 by the Board of Trustees to accumulate, over a period of school years, funds for other than capital outlay purposes, from other sources including fund balances. In addition, proceeds from the Cash Reserve Program (TRANS) have been deposited with this fund to follow the Board of Trustees direction to attempt to maintain an amount of at least \$250,000 over the state required 3% Designation for Economic Uncertainties (DEU) in the General Fund.

The funds in the Special Reserve Fund have been set aside to cover emergencies or unexpected expenses. The Special Reserve Fund ending balance at June 30, 2013, is projected to be \$608,992. *The multi-year projection included with this report includes the use of \$600,000 from Fund 17 to balance the budget in fiscal year 2014-2015.*

Special Reserve Fund for Postemployment Benefits (#20):

This fund was established in 2000/2001 to account for the negotiated retiree health benefit funds for CSEA members. The District negotiated with the union to transfer \$109,000 per year (1998 – 2017) for the purpose of CSEA retiree health insurance. The District contributes this amount in lieu of salary increases for the 1998-99 school year.

The fund is currently projected to end the year with a balance of \$726,099 that is exclusively designated for the payment of eligible classified employee retirement benefits.

Building Fund – Sale of Bonds (#21):

In March 2002 the Nevada Union High School District passed a \$15 million General Obligation Bond to fund modernization projects at Sierra Foothill High School and Nevada Union High School, and new construction projects at Bear River High School. This fund was set up by the state to account for these funds.

On August 8, 2002, the District issued 50% of the bonds. The net proceeds from this bond issuance were \$7,498,701. On September 21, 2005, the District issued the remaining bonds totaling \$7,501,299.

The modernization project began at the Nevada Union High School campus in July, 2003. Phase I of the project was completed in December 2005. Phase IIA wrapped up in summer 2006; and phase IIB was subsequently completed in summer 2007. The Nevada Union Cafeteria (Phase IIC) opened for students in November, 2008. The new construction projects at Bear River High School including a Performing Arts Theater and Competition Swimming Pool were finished in fall, 2006.

The modernization project at the Park Avenue site was essentially concluded in summer 2005.

Nevada Union Modernization Phase IID included J Wing and the Don Baggett Theater. These projects were essentially complete in fiscal year 2011-2012.

By law, the District is required to establish a Bond Oversight Committee. The role of the Committee is to inform the public concerning the District's expenditures of revenues received from the sale of the bonds authorized by the voters on March 5, 2002. This committee continues to meet quarterly and report its findings annually.

Capital Facilities Fund (#25):

The Capital Facilities Fund has reflected the transactions of two separate funds in the past. The Special Building SB 201 Fund (Fund 68) was created in 1978 to provide interim facilities to an overloaded school district. These funds were set aside for reimbursement to the state for a state school construction project. Revenue is no longer collected under Senate Bill 201 and funds have been transferred into the Facility Development Fund.

The Facility Development Fund was established in January of 1987. The requirements for Developer Fee Justification were significantly changed with the passage of new legislation in 1998. Semi-annually, the State Allocation Board approves adjustments to the maximum developer fee rate required by Government Code Section 65995(b)(3). The amount of the adjustment is determined by the change in the Class B construction index.

MAXIMUM FEE

	<u>1994</u>	<u>1996</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2002</u>	<u>2004</u> ¹	<u>2006</u>	<u>2008</u>
Residential	1.72	1.84	1.93	1.93	2.05	2.14	2.24	2.63	2.97
Commercial / Industrial	0.28	0.3	0.31	0.31	0.33	0.34	0.36	0.42	.47

Based on the June, 2008, Developer Fee Justification study, the Board of Trustees authorized an increase to both the residential and commercial/industrial fees.

¹ The NJUHSD Board opted to not increase fees in 2004.

The high school district and elementary school districts serve the same clientele. By agreement the elementary districts share 57% of the residential and commercial/industrial fees; the high school share is 43%. Construction growth in the County has slowed dramatically. It is important to note that the District's Developer Fees have been leveraged into the future for the modernization and construction of school facilities in the District. The current projections reflect a positive fund balance. However, these collections are and will continue to be monitored closely.

On May 21, 1997 the State Allocation Board approved construction funding for an addition -- a Library/classroom complex -- to the Bear River High School campus containing 21,339 sq. ft. Since the state now has matching funds for the 50/50 project the District has sought and received funding in the amount of \$2,500,000 in Certificates of Participation from Municipal Finance to match the anticipated \$1,798,005 from the State. This 15-year loan will be repaid again through leveraged Developers Fees at a cost of approximately \$240,484 per year.

The bids for the Bear River High School expansion project funded from the 2002 General Obligation Bonds came in over budget. A portion of the Performing Arts Theater and Pool projects has been funded by Developer Fees to cover budget overruns and cleanup of contaminated soil.

County School Facilities Fund (#35):

A significant portion of the Nevada Union High School modernization projects were funded with State Modernization dollars. The County School Facilities Fund is required to account for these expenditures.

Special Building Fund (#40)

The Special Building Fund was established to provide funds for capital outlay purposes.

The projected fund balance of \$285,116 is primarily composed of funds collected from the City of Grass Valley Redevelopment Agency (\$270,853). Pursuant to the redevelopment agreement, these funds may only be spent at the Park Avenue School site for capital improvement projects.

Bond, Interest, and Redemption Fund (#51)

This fund was established for the repayment of the bonds, by taxpayers, purchased as a result of the March 2002 General Obligation Bond passed by Nevada County voters. Taxes collected as a result of this bond measure will be deposited into this account by the Nevada County Treasurer and will be used to make bond payments.

Proceeds from the sale of the bonds were deposited into Fund 21 to be used for the bond projects.

Fiduciary Type Agency Accounts

Agency accounts include the Student Activity accounts of the individual schools and the Scholarship accounts. These accounts are custodial in nature and do not involve measurement of results of operations. Agency Funds are merely clearing accounts. At any given point in time, agency fund assets are equally offset by related liabilities or by restrictions on use.

Criteria and Standards

In accordance with Chapter 1462, Statutes of 1988, the State Board of Education has adopted Criteria and Standards to be used by local educational agencies (LEAs) in developing their budgets and managing subsequent expenditures.

Every school district conducts a review of its budget to ensure its integrity. This review includes, at a minimum, elements that correspond to the state-adopted Criteria and Standards for reviewing budgets. The Superintendent of the District certifies that such a review has been conducted.

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	17,380,225.24	17,380,225.24	501,212.45	18,798,412.53	1,418,187.29	8.2%
2) Federal Revenue		8100-8299	70,871.00	70,871.00	7,990.23	78,862.00	7,991.00	11.3%
3) Other State Revenue		8300-8599	2,381,762.00	2,381,762.00	592,207.00	2,504,895.60	123,133.60	5.2%
4) Other Local Revenue		8600-8799	705,272.16	705,272.16	(25,982.80)	743,825.39	38,553.23	5.5%
5) TOTAL, REVENUES			20,538,130.40	20,538,130.40	1,075,426.88	22,125,995.52		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,362,329.00	11,362,329.00	3,462,478.37	11,383,025.04	(20,696.04)	-0.2%
2) Classified Salaries		2000-2999	3,009,926.00	3,009,926.00	871,777.34	3,050,808.60	(40,682.60)	-1.4%
3) Employee Benefits		3000-3999	4,679,621.00	4,679,621.00	1,515,135.05	4,716,272.47	(36,651.47)	-0.8%
4) Books and Supplies		4000-4999	569,792.00	569,792.00	187,765.63	675,516.80	(105,724.80)	-18.6%
5) Services and Other Operating Expenditures		5000-5999	2,213,376.00	2,213,376.00	645,278.41	2,232,540.23	(19,164.23)	-0.9%
6) Capital Outlay		6000-6999	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	27,536.00	27,536.00	839.63	17,501.00	10,035.00	36.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(113,593.00)	(113,593.00)	0.00	(144,905.00)	31,312.00	-27.6%
9) TOTAL, EXPENDITURES			21,753,987.00	21,753,987.00	6,683,274.43	21,935,559.14		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,215,856.60)	(1,215,856.60)	(5,607,847.55)	190,436.38		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers in		8900-8929	289,288.00	289,288.00	0.00	290,542.00	1,254.00	0.4%
b) Transfers Out		7600-7629	113,243.26	113,243.26	0.00	106,779.00	6,464.26	5.7%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,897,233.00)	(1,897,233.00)	0.00	(2,096,467.97)	(199,234.97)	10.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,721,188.26)	(1,721,188.26)	0.00	(1,912,704.97)		

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)			(2,937,044.86)	(2,937,044.86)	(5,607,847.55)	(1,722,268.59)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,311,746.27	5,311,746.27		6,527,849.54	1,216,103.27	22.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,311,746.27	5,311,746.27		6,527,849.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,311,746.27	5,311,746.27		6,527,849.54		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	190,000.00	190,000.00		0.00		
All Others		9719	77,643.01	77,643.01		77,643.01		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	882,545.75	882,545.75		3,673,760.94		
Nevada County Sp Ed Services	0000	9780	1,129.00					
Accrued Vacation	0000	9780	105,240.98					
Forest Reserve	0000	9780	9,169.25					
Mandate Cost - 0600	0000	9780	199,737.10					
Star Testing - 0850	0000	9780	9,412.45					
Energy Grant - 0890	0000	9780	10,104.14					
Verizon Tower - 0890	0000	9780	38,578.87					
Medi-Cal Administrative Act - 0910	0000	9780	108,413.41					
Facility Use Billing - 0998	0000	9780	242,210.92					
Cal-SAFE - 1951	0000	9780	28,337.17					
School/Library Block Grant - 1987	0000	9780	130,212.46					
Nevada County Sp Ed Services	0000	9780		1,129.00				
Accrued Vacation	0000	9780		105,240.98				
Forest Reserve	0000	9780		9,169.25				
Mandate Cost - 0600	0000	9780		199,737.10				
Star Testing - 0850	0000	9780		9,412.45				
Energy Grant - 0890	0000	9780		10,104.14				
Verizon Tower - 0890	0000	9780		38,578.87				
Medi-Cal Administrative Act - 0910	0000	9780		108,413.41				
Facility Use Billing - 0998	0000	9780		242,210.92				
Cal-SAFE - 1951	0000	9780		28,337.17				
School/Library Block Grant - 1987	0000	9780		130,212.46				
Nevada County Sp Ed Services	0000	9780				1,023.00		
Accrued Vacation	0000	9780				102,433.90		
Forest Reserve	0000	9780				9,169.25		
Prior Year Carryover Sweep	0000	9780				1,032,884.32		
Future Decline	0000	9780				1,808,283.13		
Mandate Cost - 0600	0000	9780				311,201.48		
Safety Credit - 0640	0000	9780				7,291.00		

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)
Star Testing - 0850	0000	9780				8,094.17		
Verizon Tower - 0905	0000	9780				38,578.87		
Medi-Cal Administrative Act - 0910	0000	9780				109,460.57		
Facility Use Billing - 0998	0000	9780				237,273.85		
PAR - 1972	0000	9780				8,067.40		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,018,514.00	1,018,514.00		1,044,177.00		
Unassigned/Unappropriated Amount		9790	195,998.65	195,998.65		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	3,134,934.24	3,134,934.24	474,663.00	4,926,276.53	1,791,342.29	57.1%
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	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	203,733.00	203,733.00	0.00	199,197.00	(4,536.00)	-2.2%
Timber Yield Tax		8022	9,268.00	9,268.00	0.00	6,300.00	(2,968.00)	-32.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	10.00	10.00	New
County & District Taxes								
Secured Roll Taxes		8041	17,990,490.00	17,990,490.00	12,830.33	17,880,012.00	(110,478.00)	-0.6%
Unsecured Roll Taxes		8042	415,808.00	415,808.00	0.00	391,662.00	(24,146.00)	-5.8%
Prior Years' Taxes		8043	9,931.00	9,931.00	0.00	5,800.00	(4,131.00)	-41.6%
Supplemental Taxes		8044	56,450.00	56,450.00	61.49	55,000.00	(1,450.00)	-2.6%
Education Revenue Augmentation Fund (ERAF)		8045	1,119,072.00	1,119,072.00	0.00	968,843.00	(150,229.00)	-13.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	90,173.00	90,173.00	New
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			22,939,686.24	22,939,686.24	487,554.82	24,523,273.53	1,583,587.29	6.9%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(582,239.00)	(582,239.00)	0.00	(586,755.00)	(4,516.00)	0.8%
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	35,833.00	35,833.00	13,657.63	37,599.00	1,766.00	4.9%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,013,055.00)	(5,013,055.00)	0.00	(5,175,705.00)	(162,650.00)	3.2%
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			17,380,225.24	17,380,225.24	501,212.45	18,798,412.53	1,418,187.29	8.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	6,074.00	6,074.00	7,990.23	14,065.00	7,991.00	131.6%
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%

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	64,797.00	64,797.00	0.00	64,797.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			70,871.00	70,871.00	7,990.23	78,862.00	7,991.00	11.3%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	4,200.00	93,242.00	93,242.00	New
Lottery - Unrestricted and Instructional Materials		8560	391,490.00	391,490.00	29,850.00	421,340.00	29,850.00	7.6%
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	1,990,272.00	1,990,272.00	558,157.00	1,990,313.60	41.60	0.0%
TOTAL, OTHER STATE REVENUE			2,381,762.00	2,381,762.00	592,207.00	2,504,895.60	123,133.60	5.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	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	113,000.00	113,000.00	4,165.00	113,000.00	0.00	0.0%
Interest		8660	27,500.00	27,500.00	7,566.22	27,500.00	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	564,772.16	564,772.16	(37,714.02)	603,325.39	38,553.23	6.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			705,272.16	705,272.16	(25,982.80)	743,825.39	38,553.23	5.5%
TOTAL, REVENUES			20,538,130.40	20,538,130.40	1,075,426.88	22,125,995.52	1,587,865.12	7.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,778,530.00	8,778,530.00	2,629,472.18	8,782,972.00	(4,442.00)	-0.1%
Certificated Pupil Support Salaries		1200	919,923.00	919,923.00	298,784.01	939,197.00	(19,274.00)	-2.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,405,752.00	1,405,752.00	459,531.37	1,403,633.00	2,119.00	0.2%
Other Certificated Salaries		1900	258,124.00	258,124.00	74,690.81	257,223.04	900.96	0.3%
TOTAL, CERTIFICATED SALARIES			11,362,329.00	11,362,329.00	3,462,478.37	11,383,025.04	(20,696.04)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	227,385.00	227,385.00	16,654.62	223,703.00	3,682.00	1.6%
Classified Support Salaries		2200	579,723.00	579,723.00	187,530.63	580,916.76	(1,193.76)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	362,042.00	362,042.00	120,085.01	359,256.00	2,786.00	0.8%
Clerical, Technical and Office Salaries		2400	1,677,979.00	1,677,979.00	512,221.84	1,724,538.84	(46,559.84)	-2.8%
Other Classified Salaries		2900	162,797.00	162,797.00	35,285.24	162,194.00	603.00	0.4%
TOTAL, CLASSIFIED SALARIES			3,009,926.00	3,009,926.00	871,777.34	3,050,608.60	(40,682.60)	-1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	974,427.00	974,427.00	282,891.58	976,135.29	(1,708.29)	-0.2%
PERS		3201-3202	444,107.00	444,107.00	135,690.42	454,579.00	(10,472.00)	-2.4%
OASDI/Medicare/Alternative		3301-3302	349,722.00	349,722.00	102,445.53	353,213.27	(3,491.27)	-1.0%
Health and Welfare Benefits		3401-3402	1,956,755.00	1,956,755.00	747,949.68	1,974,877.00	(18,122.00)	-0.9%
Unemployment Insurance		3501-3502	166,785.00	166,785.00	47,982.91	167,462.27	(677.27)	-0.4%
Workers' Compensation		3601-3602	224,417.00	224,417.00	68,051.82	225,382.64	(965.64)	-0.4%
OPEB, Allocated		3701-3702	324,951.00	324,951.00	112,715.21	324,951.00	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	26,816.00	26,816.00	10,563.90	28,031.00	(1,215.00)	-4.5%
Other Employee Benefits		3901-3902	211,641.00	211,641.00	6,844.00	211,641.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,679,621.00	4,679,621.00	1,515,135.05	4,716,272.47	(36,651.47)	-0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	2,370.74	0.00	0.00	0.0%
Books and Other Reference Materials		4200	825.00	825.00	4,639.09	825.00	0.00	0.0%
Materials and Supplies		4300	566,321.00	566,321.00	141,549.32	672,045.80	(105,724.80)	-18.7%
Noncapitalized Equipment		4400	2,646.00	2,646.00	39,206.48	2,646.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			569,792.00	569,792.00	187,765.63	675,516.80	(105,724.80)	-18.6%
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	29,009.00	29,009.00	8,537.03	29,009.00	0.00	0.0%
Dues and Memberships		5300	14,732.00	14,732.00	13,982.20	14,732.00	0.00	0.0%
Insurance		5400-5450	227,970.00	227,970.00	52,366.75	227,970.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,145,962.00	1,145,962.00	271,007.01	1,145,962.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	196,539.00	196,539.00	96,065.16	190,687.07	5,851.93	3.0%
Transfers of Direct Costs		5710	0.00	0.00	(1,095.92)	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	520,104.00	520,104.00	188,160.05	538,812.16	(18,708.16)	-3.6%
Communications		5900	79,060.00	79,060.00	16,256.13	85,368.00	(6,308.00)	-8.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,213,376.00	2,213,376.00	645,278.41	2,232,540.23	(19,164.23)	-0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,000.00	5,000.00	0.00	5,000.00	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	4,802.00	4,802.00	0.00	4,802.00	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	16,953.00	16,953.00	839.63	6,918.00	10,035.00	59.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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	5,781.00	5,781.00	0.00	5,781.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			27,536.00	27,536.00	839.63	17,501.00	10,035.00	36.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(74,533.00)	(74,533.00)	0.00	(107,181.00)	32,648.00	-43.8%
Transfers of Indirect Costs - Interfund		7350	(39,060.00)	(39,060.00)	0.00	(37,724.00)	(1,336.00)	3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(113,593.00)	(113,593.00)	0.00	(144,905.00)	31,312.00	-27.6%
TOTAL, EXPENDITURES			21,753,987.00	21,753,987.00	6,683,274.43	21,935,559.14	(181,572.14)	-0.8%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	129,288.00	129,288.00	0.00	130,542.00	1,254.00	1.0%
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	160,000.00	160,000.00	0.00	160,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			289,288.00	289,288.00	0.00	290,542.00	1,254.00	0.4%
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	5,000.00	5,000.00	0.00	5,000.00	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	25,795.26	25,795.26	0.00	19,332.00	6,463.26	25.1%
Other Authorized Interfund Transfers Out		7619	82,448.00	82,448.00	0.00	82,447.00	1.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			113,243.26	113,243.26	0.00	106,779.00	6,464.26	5.7%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,897,233.00)	(1,897,233.00)	0.00	(2,096,467.97)	(199,234.97)	10.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,897,233.00)	(1,897,233.00)	0.00	(2,096,467.97)	(199,234.97)	10.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,721,188.26)	(1,721,188.26)	0.00	(1,912,704.97)	(191,516.71)	11.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	582,239.00	582,239.00	0.00	586,755.00	4,516.00	0.8%
2) Federal Revenue		8100-8299	1,348,753.00	1,348,753.00	(1,831.37)	1,601,279.37	252,526.37	18.7%
3) Other State Revenue		8300-8599	1,546,610.32	1,546,610.32	294,769.22	1,602,158.22	55,547.90	3.6%
4) Other Local Revenue		8600-8799	1,808,503.00	1,808,503.00	319,466.84	1,789,119.00	(19,384.00)	-1.1%
5) TOTAL REVENUES			5,286,105.32	5,286,105.32	612,404.69	5,579,311.59		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,059,851.00	2,059,851.00	588,295.07	2,128,828.00	(66,977.00)	-3.3%
2) Classified Salaries		2000-2999	1,477,314.00	1,477,314.00	417,206.08	1,560,782.00	(83,468.00)	-5.6%
3) Employee Benefits		3000-3999	1,216,593.00	1,216,593.00	399,205.13	1,265,820.00	(49,227.00)	-4.0%
4) Books and Supplies		4000-4999	608,243.32	608,243.32	63,501.97	686,550.52	(78,307.20)	-12.9%
5) Services and Other Operating Expenditures		5000-5999	1,635,678.13	1,635,678.13	416,305.52	1,877,630.36	(241,952.23)	-14.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	5,550.00	(5,550.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	74,533.00	74,533.00	0.00	107,181.00	(32,648.00)	-43.8%
9) TOTAL EXPENDITURES			7,072,212.45	7,072,212.45	1,884,513.77	7,630,341.88		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,786,107.13)	(1,786,107.13)	(1,272,109.08)	(2,051,030.29)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers in		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	160,954.00	160,954.00	0.00	160,954.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,897,233.00	1,897,233.00	0.00	2,096,467.97	199,234.97	10.5%
4) TOTAL OTHER FINANCING SOURCES/USES			1,736,279.00	1,736,279.00	0.00	1,935,513.97		

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)			(49,828.13)	(49,828.13)	(1,272,109.08)	(115,516.32)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	82,319.36	82,319.36		305,872.43	223,553.07	271.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			82,319.36	82,319.36		305,872.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			82,319.36	82,319.36		305,872.43		
2) Ending Balance, June 30 (E + F1e)			32,491.23	32,491.23		190,356.11		
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	32,491.23	32,491.23		190,356.11		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	582,239.00	582,239.00	0.00	586,755.00	4,516.00	0.8%
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			582,239.00	582,239.00	0.00	586,755.00	4,516.00	0.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	683,564.00	683,564.00	0.00	629,511.00	(54,053.00)	-7.9%
Special Education Discretionary Grants		8182	37,957.00	37,957.00	0.00	95,289.55	57,332.55	151.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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	1,156.00	1,156.00	0.00	1,156.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	340,136.00	340,136.00	0.00	499,568.55	159,432.55	46.9%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	93,550.00	93,550.00	(1,844.06)	172,320.75	78,770.75	84.2%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	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	57,138.00	57,138.00	0.00	64,669.00	7,531.00	13.2%
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	135,252.00	135,252.00	12.69	138,764.52	3,512.52	2.6%
TOTAL FEDERAL REVENUE			1,348,753.00	1,348,753.00	(1,831.37)	1,601,279.37	252,526.37	18.7%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	752,548.00	752,548.00	206,494.00	752,548.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	124,640.00	124,640.00	24,925.00	124,623.00	(17.00)	0.0%
Spec. Ed. Transportation	7240	8311	120,310.00	120,310.00	33,012.00	120,310.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materii		8560	43,663.00	43,663.00	30,338.22	74,001.22	30,338.22	69.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	505,449.32	505,449.32	0.00	530,676.00	25,226.68	5.0%
TOTAL, OTHER STATE REVENUE			1,546,610.32	1,546,610.32	294,769.22	1,602,158.22	55,547.90	3.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	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	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	10,000.00	10,000.00	337.84	27,984.00	17,984.00	179.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	40,000.00	40,000.00	New
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	1,798,503.00	1,798,503.00	319,129.00	1,721,135.00	(77,368.00)	-4.3%
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%

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			1,808,503.00	1,808,503.00	319,466.84	1,789,119.00	(19,384.00)	-1.1%
TOTAL, REVENUES			5,286,105.32	5,286,105.32	612,404.69	5,579,311.59	293,206.27	5.5%

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	1,552,960.00	1,552,960.00	449,917.07	1,591,159.00	(38,199.00)	-2.5%
Certificated Pupil Support Salaries		1200	263,588.00	263,588.00	62,025.68	292,194.00	(28,606.00)	-10.9%
Certificated Supervisors' and Administrators' Salaries		1300	168,074.00	168,074.00	49,511.02	156,895.00	11,179.00	6.7%
Other Certificated Salaries		1900	75,229.00	75,229.00	26,841.30	86,580.00	(11,351.00)	-15.1%
TOTAL, CERTIFICATED SALARIES			2,059,851.00	2,059,851.00	588,295.07	2,126,828.00	(66,977.00)	-3.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	915,154.00	915,154.00	242,435.39	1,004,525.00	(89,371.00)	-9.8%
Classified Support Salaries		2200	378,505.00	378,505.00	126,508.23	380,286.00	(1,781.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	87,765.00	87,765.00	29,255.12	87,765.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	62,634.00	62,634.00	18,298.34	62,634.00	0.00	0.0%
Other Classified Salaries		2900	33,256.00	33,256.00	711.00	25,572.00	7,684.00	23.1%
TOTAL, CLASSIFIED SALARIES			1,477,314.00	1,477,314.00	417,206.08	1,560,782.00	(83,468.00)	-5.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	173,656.00	173,656.00	49,182.89	174,038.00	(382.00)	-0.2%
PERS		3201-3202	244,752.00	244,752.00	70,599.25	259,577.00	(14,825.00)	-6.1%
OASDI/Medicare/Alternative		3301-3302	134,433.00	134,433.00	35,806.09	145,854.00	(11,421.00)	-8.5%
Health and Welfare Benefits		3401-3402	561,500.00	561,500.00	213,930.04	579,766.00	(18,266.00)	-3.3%
Unemployment Insurance		3501-3502	38,545.00	38,545.00	11,052.67	40,185.00	(1,640.00)	-4.3%
Workers' Compensation		3601-3602	55,532.00	55,532.00	15,786.51	57,695.00	(2,163.00)	-3.9%
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	8,175.00	8,175.00	2,847.68	8,705.00	(530.00)	-6.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,216,593.00	1,216,593.00	399,205.13	1,265,820.00	(49,227.00)	-4.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	43,663.00	43,663.00	6,436.13	74,179.22	(30,516.22)	-69.9%
Books and Other Reference Materials		4200	0.00	0.00	108.63	134.00	(134.00)	New
Materials and Supplies		4300	564,580.32	564,580.32	47,295.85	606,190.30	(41,609.98)	-7.4%
Noncapitalized Equipment		4400	0.00	0.00	9,661.36	6,047.00	(6,047.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			608,243.32	608,243.32	63,501.97	686,550.52	(78,307.20)	-12.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,336.00	6,336.00	14,723.82	22,728.16	(16,392.16)	-258.7%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	4,800.00	4,800.00	0.00	4,800.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	172,051.13	172,051.13	67,607.50	202,724.13	(30,673.00)	-17.8%
Transfers of Direct Costs		5710	0.00	0.00	1,095.92	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,449,861.00	1,449,861.00	331,819.63	1,644,723.07	(194,862.07)	-13.4%
Communications		5900	2,630.00	2,630.00	1,058.65	2,655.00	(25.00)	-1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,635,678.13	1,635,678.13	416,305.52	1,877,630.36	(241,952.23)	-14.8%

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	5,550.00	(5,550.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	5,550.00	(5,550.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	74,533.00	74,533.00	0.00	107,181.00	(32,648.00)	-43.8%
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			74,533.00	74,533.00	0.00	107,181.00	(32,648.00)	-43.8%
TOTAL, EXPENDITURES			7,072,212.45	7,072,212.45	1,884,513.77	7,630,341.88	(558,129.43)	-7.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	141,203.00	141,203.00	0.00	141,203.00	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	19,751.00	19,751.00	0.00	19,751.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			160,954.00	160,954.00	0.00	160,954.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,897,233.00	1,897,233.00	0.00	2,096,467.97	199,234.97	10.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,897,233.00	1,897,233.00	0.00	2,096,467.97	199,234.97	10.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,736,279.00	1,736,279.00	0.00	1,935,513.97	(199,234.97)	11.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	17,962,464.24	17,962,464.24	501,212.45	19,385,167.53	1,422,703.29	7.9%
2) Federal Revenue		8100-8299	1,419,624.00	1,419,624.00	6,158.86	1,680,141.37	260,517.37	18.4%
3) Other State Revenue		8300-8599	3,928,372.32	3,928,372.32	886,976.22	4,107,053.82	178,681.50	4.5%
4) Other Local Revenue		8600-8799	2,513,775.16	2,513,775.16	293,484.04	2,532,944.39	19,169.23	0.8%
5) TOTAL, REVENUES			25,824,235.72	25,824,235.72	1,687,831.57	27,705,307.11		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,422,180.00	13,422,180.00	4,050,773.44	13,509,853.04	(87,673.04)	-0.7%
2) Classified Salaries		2000-2999	4,487,240.00	4,487,240.00	1,288,983.42	4,611,390.60	(124,150.60)	-2.8%
3) Employee Benefits		3000-3999	5,896,214.00	5,896,214.00	1,914,340.18	5,982,092.47	(85,878.47)	-1.5%
4) Books and Supplies		4000-4999	1,178,035.32	1,178,035.32	251,267.60	1,362,067.32	(184,032.00)	-15.6%
5) Services and Other Operating Expenditures		5000-5999	3,849,054.13	3,849,054.13	1,061,583.93	4,110,170.59	(261,116.46)	-6.8%
6) Capital Outlay		6000-6999	5,000.00	5,000.00	0.00	10,550.00	(5,550.00)	-111.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	27,536.00	27,536.00	839.63	17,501.00	10,035.00	36.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(39,060.00)	(39,060.00)	0.00	(37,724.00)	(1,336.00)	3.4%
9) TOTAL, EXPENDITURES			28,826,199.45	28,826,199.45	8,567,788.20	29,565,901.02		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,001,963.73)	(3,001,963.73)	(6,879,956.63)	(1,860,593.91)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	289,288.00	289,288.00	0.00	290,542.00	1,254.00	0.4%
b) Transfers Out		7600-7629	274,197.26	274,197.26	0.00	267,733.00	6,464.26	2.4%
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			15,090.74	15,090.74	0.00	22,809.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,986,872.99)	(2,986,872.99)	(6,879,956.63)	(1,837,784.91)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,394,065.63	5,394,065.63		6,833,721.97	1,439,656.34	26.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,394,065.63	5,394,065.63		6,833,721.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,394,065.63	5,394,065.63		6,833,721.97		
2) Ending Balance, June 30 (E + F1e)			2,407,192.64	2,407,192.64		4,995,937.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	190,000.00	190,000.00		0.00		
All Others		9719	77,643.01	77,643.01		77,643.01		
b) Restricted		9740	32,491.23	32,491.23		190,356.11		
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	882,545.75	882,545.75		3,673,760.94		
Nevada County Sp Ed Services	0000	9780	1,129.00					
Accrued Vacation	0000	9780	105,240.98					
Forest Reserve	0000	9780	9,169.25					
Mandate Cost - 0600	0000	9780	199,737.10					
Star Testing - 0850	0000	9780	9,412.45					
Energy Grant - 0890	0000	9780	10,104.14					
Verizon Tower - 0890	0000	9780	38,578.87					
Medi-Cal Administrative Act - 0910	0000	9780	108,413.41					
Facility Use Billing - 0998	0000	9780	242,210.92					
Cal-SAFE - 1951	0000	9780	28,337.17					
School/Library Block Grant - 1987	0000	9780	130,212.46					
Nevada County Sp Ed Services	0000	9780		1,129.00				
Accrued Vacation	0000	9780		105,240.98				
Forest Reserve	0000	9780		9,169.25				
Mandate Cost - 0600	0000	9780		199,737.10				
Star Testing - 0850	0000	9780		9,412.45				
Energy Grant - 0890	0000	9780		10,104.14				
Verizon Tower - 0890	0000	9780		38,578.87				
Medi-Cal Administrative Act - 0910	0000	9780		108,413.41				
Facility Use Billing - 0998	0000	9780		242,210.92				
Cal-SAFE - 1951	0000	9780		28,337.17				
School/Library Block Grant - 1987	0000	9780		130,212.46				
Nevada County Sp Ed Services	0000	9780				1,023.00		
Accrued Vacation	0000	9780				102,433.90		
Forest Reserve	0000	9780				9,169.25		
Prior Year Carryover Sweep	0000	9780				1,032,884.32		
Future Decline	0000	9780				1,808,283.13		
Mandate Cost - 0600	0000	9780				311,201.48		
Safety Credit - 0640	0000	9780				7,291.00		

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)
Star Testing - 0850	0000	9780				8,094.17		
Verizon Tower - 0905	0000	9780				38,578.87		
Medi-Cal Administrative Act - 0910	0000	9780				109,460.57		
Facility Use Billing - 0998	0000	9780				237,273.85		
PAR - 1972	0000	9780				8,067.40		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,018,514.00	1,018,514.00		1,044,177.00		
Unassigned/Unappropriated Amount		9790	195,998.65	195,998.65		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment State Aid - Current Year		8011	3,134,934.24	3,134,934.24	474,663.00	4,926,276.53	1,791,342.29	57.1%
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	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	203,733.00	203,733.00	0.00	199,197.00	(4,536.00)	-2.2%
Timber Yield Tax		8022	9,268.00	9,268.00	0.00	6,300.00	(2,968.00)	-32.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	10.00	10.00	New
County & District Taxes Secured Roll Taxes		8041	17,990,490.00	17,990,490.00	12,830.33	17,880,012.00	(110,478.00)	-0.6%
Unsecured Roll Taxes		8042	415,808.00	415,808.00	0.00	391,662.00	(24,146.00)	-5.8%
Prior Years' Taxes		8043	9,931.00	9,931.00	0.00	5,800.00	(4,131.00)	-41.6%
Supplemental Taxes		8044	56,450.00	56,450.00	61.49	55,000.00	(1,450.00)	-2.6%
Education Revenue Augmentation Fund (ERAF)		8045	1,119,072.00	1,119,072.00	0.00	968,843.00	(150,229.00)	-13.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	90,173.00	90,173.00	New
Penalties and interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			22,939,686.24	22,939,686.24	487,554.82	24,523,273.53	1,583,587.29	6.9%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(582,239.00)	(582,239.00)	0.00	(586,755.00)	(4,516.00)	0.8%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	582,239.00	582,239.00	0.00	586,755.00	4,516.00	0.8%
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	35,833.00	35,833.00	13,657.63	37,599.00	1,766.00	4.9%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,013,055.00)	(5,013,055.00)	0.00	(5,175,705.00)	(162,650.00)	3.2%
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			17,962,464.24	17,962,464.24	501,212.45	19,385,167.53	1,422,703.29	7.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	683,564.00	683,564.00	0.00	629,511.00	(54,053.00)	-7.9%
Special Education Discretionary Grants		8182	37,957.00	37,957.00	0.00	95,289.55	57,332.55	151.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	6,074.00	6,074.00	7,990.23	14,065.00	7,991.00	131.6%
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%

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	1,156.00	1,156.00	0.00	1,156.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	340,136.00	340,136.00	0.00	499,568.55	159,432.55	46.9%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	93,550.00	93,550.00	(1,844.06)	172,320.75	78,770.75	84.2%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	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	57,138.00	57,138.00	0.00	64,669.00	7,531.00	13.2%
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	200,049.00	200,049.00	12.69	203,561.52	3,512.52	1.8%
TOTAL, FEDERAL REVENUE			1,419,624.00	1,419,624.00	6,158.86	1,680,141.37	260,517.37	18.4%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	752,548.00	752,548.00	206,494.00	752,548.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	124,640.00	124,640.00	24,925.00	124,623.00	(17.00)	0.0%
Spec. Ed. Transportation	7240	8311	120,310.00	120,310.00	33,012.00	120,310.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	4,200.00	93,242.00	93,242.00	New
Lottery - Unrestricted and Instructional Material		8560	435,153.00	435,153.00	60,188.22	495,341.22	60,188.22	13.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,495,721.32	2,495,721.32	558,157.00	2,520,989.60	25,268.28	1.0%
TOTAL, OTHER STATE REVENUE			3,928,372.32	3,928,372.32	886,976.22	4,107,053.82	178,681.50	4.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	113,000.00	113,000.00	4,165.00	113,000.00	0.00	0.0%
Interest		8660	27,500.00	27,500.00	7,566.22	27,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	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	574,772.16	574,772.16	(37,376.18)	631,309.39	56,537.23	9.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	40,000.00	40,000.00	New
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	1,798,503.00	1,798,503.00	319,129.00	1,721,135.00	(77,368.00)	-4.3%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,513,775.16	2,513,775.16	293,484.04	2,532,944.39	19,169.23	0.8%
TOTAL, REVENUES			25,824,235.72	25,824,235.72	1,687,831.57	27,705,307.11	1,881,071.39	7.3%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,331,490.00	10,331,490.00	3,079,389.25	10,374,131.00	(42,641.00)	-0.4%
Certificated Pupil Support Salaries		1200	1,183,511.00	1,183,511.00	360,809.69	1,231,391.00	(47,880.00)	-4.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,573,826.00	1,573,826.00	509,042.39	1,560,528.00	13,298.00	0.8%
Other Certificated Salaries		1900	333,353.00	333,353.00	101,532.11	343,803.04	(10,450.04)	-3.1%
TOTAL, CERTIFICATED SALARIES			13,422,180.00	13,422,180.00	4,050,773.44	13,509,853.04	(87,673.04)	-0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,142,539.00	1,142,539.00	259,090.01	1,228,228.00	(85,689.00)	-7.5%
Classified Support Salaries		2200	958,228.00	958,228.00	314,038.86	961,202.76	(2,974.76)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	449,807.00	449,807.00	149,340.13	447,021.00	2,786.00	0.6%
Clerical, Technical and Office Salaries		2400	1,740,613.00	1,740,613.00	530,518.18	1,787,172.84	(46,559.84)	-2.7%
Other Classified Salaries		2900	196,053.00	196,053.00	35,996.24	187,766.00	8,287.00	4.2%
TOTAL, CLASSIFIED SALARIES			4,487,240.00	4,487,240.00	1,288,983.42	4,611,390.60	(124,150.60)	-2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,148,083.00	1,148,083.00	332,074.47	1,150,173.29	(2,090.29)	-0.2%
PERS		3201-3202	688,859.00	688,859.00	206,289.67	714,158.00	(25,297.00)	-3.7%
OASDI/Medicare/Alternative		3301-3302	484,155.00	484,155.00	138,251.62	499,067.27	(14,912.27)	-3.1%
Health and Welfare Benefits		3401-3402	2,518,255.00	2,518,255.00	961,879.72	2,554,643.00	(36,388.00)	-1.4%
Unemployment Insurance		3501-3502	205,330.00	205,330.00	59,035.58	207,647.27	(2,317.27)	-1.1%
Workers' Compensation		3601-3602	279,949.00	279,949.00	83,838.33	283,077.64	(3,128.64)	-1.1%
OPEB, Allocated		3701-3702	324,951.00	324,951.00	112,715.21	324,951.00	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	34,991.00	34,991.00	13,411.58	36,736.00	(1,745.00)	-5.0%
Other Employee Benefits		3901-3902	211,641.00	211,641.00	6,844.00	211,641.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,896,214.00	5,896,214.00	1,914,340.18	5,982,092.47	(85,878.47)	-1.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	43,663.00	43,663.00	8,806.87	74,179.22	(30,516.22)	-69.9%
Books and Other Reference Materials		4200	825.00	825.00	4,747.72	959.00	(134.00)	-16.2%
Materials and Supplies		4300	1,130,901.32	1,130,901.32	188,845.17	1,278,236.10	(147,334.78)	-13.0%
Noncapitalized Equipment		4400	2,646.00	2,646.00	48,867.84	8,693.00	(6,047.00)	-228.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,178,035.32	1,178,035.32	251,267.60	1,362,067.32	(184,032.00)	-15.6%
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	35,345.00	35,345.00	23,260.85	51,737.16	(16,392.16)	-46.4%
Dues and Memberships		5300	14,732.00	14,732.00	13,982.20	14,732.00	0.00	0.0%
Insurance		5400-5450	232,770.00	232,770.00	52,366.75	232,770.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,145,962.00	1,145,962.00	271,007.01	1,145,962.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	368,590.13	368,590.13	163,672.66	393,411.20	(24,821.07)	-6.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,969,965.00	1,969,965.00	519,979.68	2,183,535.23	(213,570.23)	-10.8%
Communications		5900	81,690.00	81,690.00	17,314.78	88,023.00	(6,333.00)	-7.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,849,054.13	3,849,054.13	1,061,583.93	4,110,170.59	(261,116.46)	-6.8%

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	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	5,550.00	(5,550.00)	New
Equipment Replacement		6500	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,000.00	5,000.00	0.00	10,550.00	(5,550.00)	-111.0%
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	4,802.00	4,802.00	0.00	4,802.00	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	16,953.00	16,953.00	839.63	6,918.00	10,035.00	59.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	5,781.00	5,781.00	0.00	5,781.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			27,536.00	27,536.00	839.63	17,501.00	10,035.00	36.4%
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	(39,060.00)	(39,060.00)	0.00	(37,724.00)	(1,336.00)	3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(39,060.00)	(39,060.00)	0.00	(37,724.00)	(1,336.00)	3.4%
TOTAL, EXPENDITURES			28,826,199.45	28,826,199.45	8,567,788.20	29,565,901.02	(739,701.57)	-2.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	129,288.00	129,288.00	0.00	130,542.00	1,254.00	1.0%
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	160,000.00	160,000.00	0.00	160,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			289,288.00	289,288.00	0.00	290,542.00	1,254.00	0.4%
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	5,000.00	5,000.00	0.00	5,000.00	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	141,203.00	141,203.00	0.00	141,203.00	0.00	0.0%
To: Cafeteria Fund		7616	25,795.26	25,795.26	0.00	19,332.00	6,463.26	25.1%
Other Authorized Interfund Transfers Out		7619	102,199.00	102,199.00	0.00	102,198.00	1.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			274,197.26	274,197.26	0.00	267,733.00	6,464.26	2.4%
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)			15,090.74	15,090.74	0.00	22,809.00	(7,718.26)	51.1%

<u>Resource</u>	<u>Description</u>	<u>2012-13 Projected Year Totals</u>
5640	Medi-Cal Billing Option	15,142.35
6300	Lottery: Instructional Materials	134,476.81
6500	Special Education	20,322.90
7810	Other Restricted State	18,906.00
9010	Other Restricted Local	1,508.05
Total, Restricted Balance		<u>190,356.11</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	789,419.00	789,419.00	0.00	0.00	(789,419.00)	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,750.00	42,750.00	0.00	0.00	(42,750.00)	-100.0%
5) TOTAL REVENUES			832,169.00	832,169.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	380,931.00	380,931.00	0.00	0.00	380,931.00	100.0%
2) Classified Salaries		2000-2999	76,000.00	76,000.00	0.00	0.00	76,000.00	100.0%
3) Employee Benefits		3000-3999	5,569.00	5,569.00	0.00	0.00	5,569.00	100.0%
4) Books and Supplies		4000-4999	130,944.00	130,944.00	0.00	0.00	130,944.00	100.0%
5) Services and Other Operating Expenditures		5000-5999	206,526.00	206,526.00	0.00	0.00	206,526.00	100.0%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	0.00	0.00	10,000.00	100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			809,970.00	809,970.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,199.00	22,199.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,199.00	22,199.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		20.19	20.19	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		20.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		20.19		
2) Ending Balance, June 30 (E + F1e)			22,199.00	22,199.00		20.19		
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								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	22,199.00	22,199.00		20.19		
Charter School Reserve	0000	9780	22,199.00					
Charter School Reserve	0000	9780		22,199.00				
Charter School Reserve	0000	9780				20.19		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
Charter Schools General Purpose Entitlement - State Aid		8015	789,419.00	789,419.00	0.00	0.00	(789,419.00)	-100.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			789,419.00	789,419.00	0.00	0.00	(789,419.00)	-100.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	42,750.00	42,750.00	0.00	0.00	(42,750.00)	-100.0%
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%
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%
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			42,750.00	42,750.00	0.00	0.00	(42,750.00)	-100.0%
TOTAL REVENUES			832,169.00	832,169.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	335,917.00	335,917.00	0.00	0.00	335,917.00	100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	40,000.00	40,000.00	0.00	0.00	40,000.00	100.0%
Other Certificated Salaries		1900	5,014.00	5,014.00	0.00	0.00	5,014.00	100.0%
TOTAL, CERTIFICATED SALARIES			380,931.00	380,931.00	0.00	0.00	380,931.00	100.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	76,000.00	76,000.00	0.00	0.00	76,000.00	100.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			76,000.00	76,000.00	0.00	0.00	76,000.00	100.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,714.00	3,714.00	0.00	0.00	3,714.00	100.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	653.00	653.00	0.00	0.00	653.00	100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	495.00	495.00	0.00	0.00	495.00	100.0%
Workers' Compensation		3601-3602	707.00	707.00	0.00	0.00	707.00	100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,569.00	5,569.00	0.00	0.00	5,569.00	100.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	130,944.00	130,944.00	0.00	0.00	130,944.00	100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			130,944.00	130,944.00	0.00	0.00	130,944.00	100.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	129,290.00	129,290.00	0.00	0.00	129,290.00	100.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,000.00	51,000.00	0.00	0.00	51,000.00	100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	26,236.00	26,236.00	0.00	0.00	26,236.00	100.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			206,526.00	206,526.00	0.00	0.00	206,526.00	100.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,000.00	10,000.00	0.00	0.00	10,000.00	100.0%
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			10,000.00	10,000.00	0.00	0.00	10,000.00	100.0%
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%
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%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			809,970.00	809,970.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	62,614.00	62,614.00	0.00	67,907.00	5,293.00	8.5%
3) Other State Revenue		8300-8599	328,867.00	328,867.00	132,748.00	328,867.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,612.00	50,612.00	4,706.13	50,612.00	0.00	0.0%
5) TOTAL REVENUES			442,093.00	442,093.00	137,454.13	447,386.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	178,885.00	178,885.00	35,894.80	175,578.00	3,307.00	1.8%
2) Classified Salaries		2000-2999	43,791.00	43,791.00	8,930.54	41,071.00	2,720.00	6.2%
3) Employee Benefits		3000-3999	54,976.00	54,976.00	11,305.09	46,152.00	8,824.00	16.1%
4) Books and Supplies		4000-4999	8,007.00	8,007.00	7,809.99	13,807.00	(5,800.00)	-72.4%
5) Services and Other Operating Expenditures		5000-5999	35,853.00	35,853.00	7,737.25	36,494.00	(641.00)	-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	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,663.00	11,663.00	0.00	10,668.00	995.00	8.5%
9) TOTAL EXPENDITURES			333,175.00	333,175.00	71,677.67	323,770.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			108,918.00	108,918.00	65,776.46	123,616.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	160,796.00	160,796.00	0.00	160,796.00	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			(160,796.00)	(160,796.00)	0.00	(160,796.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(51,878.00)	(51,878.00)	65,776.46	(37,180.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	134,534.55	134,534.55		195,371.38	60,836.83	45.2%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,534.55	134,534.55		195,371.38		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,534.55	134,534.55		195,371.38		
2) Ending Balance, June 30 (E + F1e)			82,656.55	82,656.55		158,191.38		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	82,656.55	82,656.55		158,191.38		
	0000	9780	82,656.55					
	0000	9780		82,656.55				
	0000	9780				158,191.38		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	62,614.00	62,614.00	0.00	67,907.00	5,293.00	8.5%
TOTAL, FEDERAL REVENUE			62,614.00	62,614.00	0.00	67,907.00	5,293.00	8.5%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year	All Other	8311	11,974.00	11,974.00	4,832.00	11,974.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	316,893.00	316,893.00	127,916.00	316,893.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			328,867.00	328,867.00	132,748.00	328,867.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	205.13	1,500.00	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%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	49,112.00	49,112.00	4,501.00	49,112.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,612.00	50,612.00	4,706.13	50,612.00	0.00	0.0%
TOTAL REVENUES			442,093.00	442,093.00	137,454.13	447,386.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	118,244.00	118,244.00	16,592.64	114,937.00	3,307.00	2.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	56,840.00	56,840.00	18,946.60	56,840.00	0.00	0.0%
Other Certificated Salaries		1900	3,801.00	3,801.00	355.55	3,801.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			178,885.00	178,885.00	35,894.80	175,578.00	3,307.00	1.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,911.00	6,911.00	956.76	6,911.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	22,626.00	22,626.00	6,521.56	21,545.00	1,081.00	4.8%
Other Classified Salaries		2900	14,254.00	14,254.00	1,452.22	12,615.00	1,639.00	11.5%
TOTAL, CLASSIFIED SALARIES			43,791.00	43,791.00	8,930.54	41,071.00	2,720.00	6.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,759.00	14,759.00	2,961.32	14,475.00	284.00	1.9%
PERS		3201-3202	4,167.00	4,167.00	957.93	3,965.00	202.00	4.8%
OASDI/Medicare/Alternative		3301-3302	5,122.00	5,122.00	1,169.31	4,865.00	257.00	5.0%
Health and Welfare Benefits		3401-3402	24,823.00	24,823.00	4,960.96	16,857.00	7,966.00	32.1%
Unemployment Insurance		3501-3502	2,450.00	2,450.00	493.09	2,385.00	65.00	2.7%
Workers' Compensation		3601-3602	3,493.00	3,493.00	703.82	3,402.00	91.00	2.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	162.00	162.00	58.66	203.00	(41.00)	-25.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			54,976.00	54,976.00	11,305.09	46,152.00	8,824.00	16.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,847.00	3,847.00	500.00	4,966.00	(1,119.00)	-29.1%
Materials and Supplies		4300	4,160.00	4,160.00	7,309.99	8,065.00	(3,905.00)	-93.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	776.00	(776.00)	New
TOTAL, BOOKS AND SUPPLIES			8,007.00	8,007.00	7,809.99	13,807.00	(5,800.00)	-72.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,420.00	1,420.00	248.83	1,420.00	0.00	0.0%
Dues and Memberships		5300	85.00	85.00	124.00	209.00	(124.00)	-145.9%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,754.00	11,754.00	3,476.93	11,754.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,020.00	8,020.00	2,075.24	8,381.00	(361.00)	-4.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,538.00	12,538.00	1,621.00	12,630.00	(92.00)	-0.7%
Communications		5900	2,036.00	2,036.00	191.25	2,100.00	(64.00)	-3.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,853.00	35,853.00	7,737.25	36,494.00	(641.00)	-1.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	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, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	11,663.00	11,663.00	0.00	10,668.00	995.00	8.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,663.00	11,663.00	0.00	10,668.00	995.00	8.5%
TOTAL, EXPENDITURES			333,175.00	333,175.00	71,677.67	323,770.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	160,796.00	160,796.00	0.00	160,796.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			160,796.00	160,796.00	0.00	160,796.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(160,796.00)	(160,796.00)	0.00	(160,796.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	333,420.00	333,420.00	0.00	333,420.00	0.00	0.0%
3) Other State Revenue		8300-8599	28,450.00	28,450.00	(0.03)	28,450.00	0.00	0.0%
4) Other Local Revenue		8600-8799	258,495.00	258,495.00	66,324.91	258,495.00	0.00	0.0%
5) TOTAL, REVENUES			620,365.00	620,365.00	66,324.88	620,365.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	273,759.00	273,759.00	66,518.53	273,070.00	689.00	0.3%
3) Employee Benefits		3000-3999	108,316.00	108,316.00	30,893.74	100,092.00	8,224.00	7.6%
4) Books and Supplies		4000-4999	219,220.00	219,220.00	55,031.45	219,220.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,032.00	14,032.00	3,502.70	14,253.00	(221.00)	-1.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	27,397.00	27,397.00	0.00	27,056.00	341.00	1.2%
9) TOTAL, EXPENDITURES			642,724.00	642,724.00	155,946.42	633,691.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,359.00)	(22,359.00)	(89,621.54)	(13,326.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	25,795.26	25,795.26	0.00	19,332.00	(6,463.26)	-25.1%
b) Transfers Out		7600-7629	6,006.00	6,006.00	0.00	6,006.00	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			19,789.26	19,789.26	0.00	13,326.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,589.74)	(2,589.74)	(89,621.54)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,593.92	7,593.92		11,764.92	4,171.00	54.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,593.92	7,593.92		11,764.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,593.92	7,593.92		11,764.92		
2) Ending Balance, June 30 (E + F1e)			5,024.18	5,024.18		11,764.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,200.00	1,200.00		1,200.00		
Stores		9712	3,824.18	3,824.18		4,242.73		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		6,322.19		
Cafeteria Program	0000	9780				6,322.19		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	333,420.00	333,420.00	0.00	333,420.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			333,420.00	333,420.00	0.00	333,420.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	28,450.00	28,450.00	(0.03)	28,450.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			28,450.00	28,450.00	(0.03)	28,450.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	242,745.00	242,745.00	65,598.82	242,745.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	450.00	450.00	97.84	450.00	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	15,300.00	15,300.00	628.25	15,300.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			258,495.00	258,495.00	66,324.91	258,495.00	0.00	0.0%
TOTAL, REVENUES			620,365.00	620,365.00	66,324.88	620,365.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	168,019.00	168,019.00	39,355.72	167,330.00	689.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	105,740.00	105,740.00	27,162.81	105,740.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			273,759.00	273,759.00	66,518.53	273,070.00	689.00	0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	30,357.00	30,357.00	7,455.29	30,184.00	173.00	0.6%
OASDI/Medicare/Alternative		3301-3302	20,943.00	20,943.00	4,182.59	20,889.00	54.00	0.3%
Health and Welfare Benefits		3401-3402	49,117.00	49,117.00	17,317.12	41,150.00	7,967.00	16.2%
Unemployment Insurance		3501-3502	3,011.00	3,011.00	731.72	3,003.00	8.00	0.3%
Workers' Compensation		3601-3602	4,298.00	4,298.00	1,044.37	4,286.00	12.00	0.3%
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	590.00	590.00	162.65	580.00	10.00	1.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			108,316.00	108,316.00	30,893.74	100,092.00	8,224.00	7.6%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	23,220.00	23,220.00	8,284.12	23,220.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	196,000.00	196,000.00	46,747.33	196,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			219,220.00	219,220.00	55,031.45	219,220.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	300.00	300.00	0.00	300.00	0.00	0.0%
Dues and Memberships		5300	50.00	50.00	0.00	50.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,983.00	8,983.00	0.00	8,983.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	636.42	1,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,519.00	3,519.00	2,866.28	3,740.00	(221.00)	-6.3%
Communications		5900	180.00	180.00	0.00	180.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,032.00	14,032.00	3,502.70	14,253.00	(221.00)	-1.6%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	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)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	27,397.00	27,397.00	0.00	27,056.00	341.00	1.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			27,397.00	27,397.00	0.00	27,056.00	341.00	1.2%
TOTAL, EXPENDITURES			642,724.00	642,724.00	155,946.42	633,691.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	25,795.26	25,795.26	0.00	19,332.00	(6,463.26)	-25.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,795.26	25,795.26	0.00	19,332.00	(6,463.26)	-25.1%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	6,006.00	6,006.00	0.00	6,006.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,006.00	6,006.00	0.00	6,006.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			19,789.26	19,789.26	0.00	13,326.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	141,203.00	141,203.00	0.00	141,203.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	712.98	1,500.00	0.00	0.0%
5) TOTAL REVENUES			142,703.00	142,703.00	712.98	142,703.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	2,955.44	2,956.00	(2,956.00)	New
5) Services and Other Operating Expenditures		5000-5999	482,899.00	482,899.00	39,188.60	316,171.00	166,728.00	34.5%
6) Capital Outlay		6000-6999	0.00	0.00	191,483.09	220,231.00	(220,231.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			482,899.00	482,899.00	233,627.13	539,358.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(340,196.00)	(340,196.00)	(232,914.15)	(396,655.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	141,203.00	141,203.00	0.00	141,203.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			141,203.00	141,203.00	0.00	141,203.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(198,993.00)	(198,993.00)	(232,914.15)	(255,452.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	360,433.95	360,433.95		416,769.08	56,335.13	15.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			360,433.95	360,433.95		416,769.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			360,433.95	360,433.95		416,769.08		
2) Ending Balance, June 30 (E + F1e)			161,440.95	161,440.95		161,317.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		53,217.16		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	161,440.95	161,440.95		108,099.92		
Deferred Maintenance	0000	9780	161,440.95					
Deferred Maintenance	0000	9780		161,440.95				
Deferred Maintenance	0000	9780				108,099.92		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
All Other State Revenue		8590	141,203.00	141,203.00	0.00	141,203.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			141,203.00	141,203.00	0.00	141,203.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	712.98	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500.00	1,500.00	712.98	1,500.00	0.00	0.0%
TOTAL REVENUES			142,703.00	142,703.00	712.98	142,703.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	2,955.44	2,956.00	(2,956.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	2,955.44	2,956.00	(2,956.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	141,203.00	141,203.00	2,437.35	143,641.00	(2,438.00)	-1.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	341,696.00	341,696.00	36,751.25	172,530.00	169,166.00	49.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			482,899.00	482,899.00	39,188.60	316,171.00	166,728.00	34.5%
CAPITAL OUTLAY								
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	191,483.09	220,231.00	(220,231.00)	New
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	191,483.09	220,231.00	(220,231.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			482,899.00	482,899.00	233,627.13	539,358.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	141,203.00	141,203.00	0.00	141,203.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			141,203.00	141,203.00	0.00	141,203.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			141,203.00	141,203.00	0.00	141,203.00		

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
8150	Ongoing & Major Maintenance Account (RMA: Education Cor	53,217.16
Total, Restricted Balance		<u>53,217.16</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,305.00	3,305.00	24,765.57	26,920.00	23,615.00	714.5%
5) TOTAL REVENUES			3,305.00	3,305.00	24,765.57	26,920.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,305.00	3,305.00	24,765.57	26,920.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,305.00	3,305.00	24,765.57	26,920.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	581,982.64	581,982.64		582,071.68	89.04	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			581,982.64	581,982.64		582,071.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			581,982.64	581,982.64		582,071.68		
2) Ending Balance, June 30 (E + F1e)			585,287.64	585,287.64		608,991.68		
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								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	585,287.64	585,287.64		608,991.68		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,305.00	3,305.00	24,765.57	26,920.00	23,615.00	714.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,305.00	3,305.00	24,765.57	26,920.00	23,615.00	714.5%
TOTAL, REVENUES			3,305.00	3,305.00	24,765.57	26,920.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,370.00	4,370.00	1,528.50	4,370.00	0.00	0.0%
5) TOTAL, REVENUES			4,370.00	4,370.00	1,528.50	4,370.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,370.00	4,370.00	1,528.50	4,370.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	109,000.00	109,000.00	0.00	109,000.00	0.00	0.0%
b) Transfers Out		7600-7629	129,288.00	129,288.00	0.00	130,542.00	(1,254.00)	-1.0%
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			(20,288.00)	(20,288.00)	0.00	(21,542.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,918.00)	(15,918.00)	1,528.50	(17,172.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	713,192.42	713,192.42		743,271.07	30,078.65	4.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			713,192.42	713,192.42		743,271.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			713,192.42	713,192.42		743,271.07		
2) Ending Balance, June 30 (E + F1e)			697,274.42	697,274.42		726,099.07		
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			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments			0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	697,274.42	697,274.42		726,099.07		
CSEA Retirement Health Benefits	0000	9780	697,274.42					
CSEA Retirement Health Benefits	0000	9780		697,274.42				
CSEA Retirement Health Benefits	0000	9780				726,099.07		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	4,370.00	4,370.00	1,528.50	4,370.00	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%
TOTAL, OTHER LOCAL REVENUE			4,370.00	4,370.00	1,528.50	4,370.00	0.00	0.0%
TOTAL, REVENUES			4,370.00	4,370.00	1,528.50	4,370.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		9912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	109,000.00	109,000.00	0.00	109,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			109,000.00	109,000.00	0.00	109,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	129,288.00	129,288.00	0.00	130,542.00	(1,254.00)	-1.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			129,288.00	129,288.00	0.00	130,542.00	(1,254.00)	-1.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(20,288.00)	(20,288.00)	0.00	(21,542.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250.00	250.00	64.39	250.00	0.00	0.0%
5) TOTAL, REVENUES			250.00	250.00	64.39	250.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			250.00	250.00	64.39	250.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			250.00	250.00	64.39	250.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	32,579.00	32,579.00	32,559.86	(19.14)	-0.1%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				32,579.00	32,579.00	32,559.86		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				32,579.00	32,579.00	32,559.86		
2) Ending Balance, June 30 (E + F1e)				32,829.00	32,829.00	32,809.86		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Legally Restricted Balance			9740	10,748.33	10,748.33	10,748.33		
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	22,080.67	22,080.67	22,061.53		
Nevada Union Modernization Project			0000	9780	1,280.87			
BR - Aquatic Center			0000	9780	12,364.35			
BR-Auditorium			0000	9780	8,435.45			
Nevada Union Modernization Project			0000	9780		1,280.87		
BR - Aquatic Center			0000	9780		12,364.35		
BR - Auditorium			0000	9780		8,435.45		
Nevada Union Modernization Project			0000	9780		1,259.81		
BR - Aquatic Center			0000	9780		12,364.35		
BR - Auditorium			0000	9780		8,437.37		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/n-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction								
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8829	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250.00	250.00	64.39	250.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			250.00	250.00	64.39	250.00	0.00	0.0%
TOTAL, REVENUES			250.00	250.00	64.39	250.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8981	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
9010	Other Restricted Local	10,748.33
Total, Restricted Balance		<u>10,748.33</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	202,500.00	202,500.00	135,878.91	202,500.00	0.00	0.0%
5) TOTAL, REVENUES			202,500.00	202,500.00	135,878.91	202,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,896.00	8,896.00	2,191.42	7,923.00	973.00	10.9%
3) Employee Benefits		3000-3999	3,871.00	3,871.00	1,021.82	3,593.00	278.00	7.2%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	251,283.66	251,283.66	131,041.83	251,283.66	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			264,050.66	264,050.66	134,255.07	262,799.66		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(61,550.66)	(61,550.66)	1,623.84	(60,299.86)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			(61,550.66)	(61,550.66)	1,623.84	(60,299.66)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	419,196.60	419,196.60		358,712.73	(60,483.87)	-14.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			419,196.60	419,196.60		358,712.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			419,196.60	419,196.60		358,712.73		
2) Ending Balance, June 30 (E + F1e)			357,645.94	357,645.94		298,413.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9760	357,645.94	357,645.94		298,413.07		
Capital Facilities	0000	9780	357,645.94					
Capital Facilities	0000	9780		357,645.94				
Capital Facilities	0000	9780				298,413.07		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	597.43	2,500.00	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								
Mitigation/Developer Fees		8681	200,000.00	200,000.00	135,281.48	200,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			202,500.00	202,500.00	135,878.91	202,500.00	0.00	0.0%
TOTAL, REVENUES			202,500.00	202,500.00	135,878.91	202,500.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,896.00	8,896.00	2,191.42	7,923.00	973.00	10.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,896.00	8,896.00	2,191.42	7,923.00	973.00	10.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,298.00	1,298.00	290.02	1,118.00	180.00	13.9%
OASDI/Medicare/Alternative		3301-3302	681.00	681.00	142.02	806.00	75.00	11.0%
Health and Welfare Benefits		3401-3402	1,564.00	1,564.00	506.52	1,577.00	(13.00)	-0.8%
Unemployment Insurance		3501-3502	98.00	98.00	24.10	88.00	10.00	10.2%
Workers' Compensation		3601-3602	140.00	140.00	34.42	124.00	16.00	11.4%
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	90.00	90.00	24.74	60.00	10.00	11.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,871.00	3,871.00	1,021.62	3,593.00	278.00	7.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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	25,745.36	25,745.36	14,224.40	25,745.36	0.00	0.0%
Other Debt Service - Principal		7439	225,538.30	225,538.30	116,817.43	225,538.30	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			251,283.66	251,283.66	131,041.83	251,283.66	0.00	0.0%
TOTAL EXPENDITURES			284,050.66	284,050.66	134,255.07	262,799.66		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	281.69	500.00	0.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	281.69	500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	3,200.00	(3,200.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	215,080.25	(215,080.25)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	218,280.25		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			500.00	500.00	281.69	(217,780.25)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500.00	500.00	281.69	(217,780.25)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,449.29	5,449.29		223,076.85	217,627.56	3893.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,449.29	5,449.29		223,076.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,449.29	5,449.29		223,076.85		
2) Ending Balance, June 30 (E + F1e)			5,949.29	5,949.29		5,296.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments								
d) Assigned								
Other Assignments		9780	5,949.29	5,949.29		5,296.60		
Nevada Union Modernization Project	0000	9780	5,949.29					
Nevada Union Modernization Project	0000	9780		5,949.29				
Nevada Union Modernization Project	0000	9780				5,296.60		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	281.69	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			500.00	500.00	281.69	500.00	0.00	0.0%
TOTAL REVENUES			500.00	500.00	281.69	500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	3,200.00	(3,200.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	3,200.00	(3,200.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	215,080.25	(215,080.25)	New
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	215,080.25	(215,080.25)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	218,280.25		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,500.00	6,500.00	584.36	21,200.00	14,700.00	226.2%
5) TOTAL, REVENUES			6,500.00	6,500.00	584.36	21,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	542.87	543.00	(543.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	2,357.32	2,358.00	(2,358.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	53,208.53	55,597.00	(55,597.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	56,108.72	58,498.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,500.00	6,500.00	(55,524.36)	(37,298.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,000.00	5,000.00	0.00	5,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,500.00	11,500.00	(55,524.36)	(32,298.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	320,456.75	320,456.75		317,414.24	(3,042.51)	-0.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			320,456.75	320,456.75		317,414.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			320,456.75	320,456.75		317,414.24		
2) Ending Balance, June 30 (E + F1e)			331,956.75	331,956.75		285,116.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			317,979.42	317,979.42		270,853.38		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments			0.00	0.00		0.00		
d) Assigned								
Other Assignments			13,977.33	13,977.33		14,262.86		
Special Reserve	0000	9780	13,977.33					
Special Reserve	0000	9780		13,977.33				
Special Reserve	0000	9780				14,262.86		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	584.36	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	5,000.00	5,000.00	0.00	19,700.00	14,700.00	294.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,500.00	6,500.00	584.36	21,200.00	14,700.00	226.2%
TOTAL REVENUES			6,500.00	6,500.00	584.36	21,200.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	542.87	543.00	(543.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	542.87	543.00	(543.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	2,357.32	2,358.00	(2,358.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	2,357.32	2,358.00	(2,358.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	6,942.00	6,942.00	(6,942.00)	New
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	22,182.12	24,570.00	(24,570.00)	New
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	24,084.41	24,085.00	(24,085.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	53,208.53	55,597.00	(55,597.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	58,108.72	58,496.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,000.00	5,000.00	0.00	5,000.00		

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
9010	Other Restricted Local	270,853.38
Total, Restricted Balance		<u>270,853.38</u>

2012-13 First Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,511.00	12,511.00	0.00	12,673.00	362.00	2.9%
4) Other Local Revenue		8600-8799	814,011.00	814,011.00	443.44	840,454.00	26,443.00	3.2%
5) TOTAL REVENUES			826,522.00	826,522.00	443.44	853,327.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	847,635.00	847,635.00	657,785.00	822,025.00	25,610.00	3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			847,635.00	847,635.00	657,785.00	822,025.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,113.00)	(21,113.00)	(657,341.56)	31,302.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2012-13 First Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,113.00)	(21,113.00)	(657,341.56)	31,302.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	541,570.63	541,570.63		696,421.72	154,851.09	28.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			541,570.63	541,570.63		696,421.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			541,570.63	541,570.63		696,421.72		
2) Ending Balance, June 30 (E + F1e)			520,457.63	520,457.63		727,723.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	520,457.63	520,457.63		727,723.72		
Bond Payment	0000	9780	520,457.63					
Bond Payment	0000	9780		520,457.63				
Bond Payment	0000	9780				727,723.72		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	12,511.00	12,511.00	0.00	12,873.00	362.00	2.9%
Other Subventions/in-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,511.00	12,511.00	0.00	12,873.00	362.00	2.9%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	791,575.00	791,575.00	5.28	818,523.00	26,948.00	3.4%
Unsecured Roll		8612	19,800.00	19,800.00	0.00	18,823.00	(977.00)	-4.9%
Prior Years' Taxes		8613	687.00	687.00	0.00	509.00	(178.00)	-25.9%
Supplemental Taxes		8614	449.00	449.00	2.94	671.00	222.00	49.4%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	435.22	1,928.00	428.00	28.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			814,011.00	814,011.00	443.44	840,454.00	26,443.00	3.2%
TOTAL REVENUES			826,522.00	826,522.00	443.44	853,327.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	637,635.00	637,635.00	282,785.00	557,025.00	80,610.00	12.6%
Other Debt Service - Principal		7439	210,000.00	210,000.00	375,000.00	265,000.00	(55,000.00)	-26.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			847,635.00	847,635.00	657,785.00	822,025.00	25,810.00	3.0%
TOTAL EXPENDITURES			847,635.00	847,635.00	657,785.00	822,025.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	84,392.64	84,392.64	9,453.37	97,394.00	13,001.38	15.4%
5) TOTAL, REVENUES			84,392.64	84,392.64	9,453.37	97,394.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	132,550.00	132,550.00	77,286.00	145,911.00	(13,361.00)	-10.1%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			132,550.00	132,550.00	77,286.00	145,911.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(48,157.36)	(48,157.36)	(67,832.63)	(48,517.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(48,157.36)	(48,157.36)	(67,832.63)	(48,517.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,386,298.99	1,386,298.99		1,420,048.14	33,749.15	2.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,386,298.99	1,386,298.99		1,420,048.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,386,298.99	1,386,298.99		1,420,048.14		
2) Ending Net Position, June 30 (E + F1e)			1,338,141.63	1,338,141.63		1,371,531.14		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	1,338,141.63	1,338,141.63		1,371,531.14		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	14,963.00	14,963.00	2,800.62	14,963.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	69,429.64	69,429.64	6,652.75	82,431.00	13,001.36	18.7%
TOTAL, OTHER LOCAL REVENUE			84,392.64	84,392.64	9,453.37	97,394.00	13,001.36	15.4%
TOTAL REVENUES			84,392.64	84,392.64	9,453.37	97,394.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	132,550.00	132,550.00	77,286.00	145,911.00	(13,361.00)	-10.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			132,550.00	132,550.00	77,286.00	145,911.00	(13,361.00)	-10.1%



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 Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENSES			132,550.00	132,550.00	77,286.00	145,911.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
9010	Other Restricted Local	1,371,531.14
Total, Restricted Net Position		<u>1,371,531.14</u>

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	0.00	0.00	0.00	0.00	0.00	0%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
HIGH SCHOOL						
3. General Education	3,079.35	3,079.35	2,967.82	3,079.35	0.00	0%
4. Special Education	96.69	96.69	90.18	97.44	0.75	1%
COUNTY SUPPLEMENT						
5. County Community Schools	2.96	2.96	2.96	2.96	0.00	0%
6. Special Education	31.23	31.23	31.23	31.23	0.00	0%
7. TOTAL, K-12 ADA	3,210.23	3,210.23	3,092.19	3,210.98	0.75	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	4.04	4.04	4.04	4.04	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	3,214.27	3,214.27	3,096.23	3,215.02	0.75	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.

ACTUALS THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
(Enter Month Name)									
Object	Beginning Balances (Ref Only)								
November									
A. BEGINNING CASH									
		4,808,253.22	4,126,112.49	1,501,747.86	276,917.87	(936,781.74)	(2,694,027.67)	3,777,347.89	3,347,483.89
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment									
Property Taxes		61.49	71,327.00	308,022.00	95,314.00		9,798,499.00	301,410.00	(25,503.00)
Miscellaneous Funds		3,596.03	3,263.61	3,392.72	3,405.27	3,363.16	(2,168,909.00)	3,133.00	3,133.00
Federal Revenue			7,990.23	12.69	(1,844.06)	10,361.36	3,500.00	430,026.00	99,914.00
Other State Revenue			165,628.00	228,996.00	481,202.22	371,446.00	463,804.00	569,188.00	278,769.00
Other Local Revenue		104,043.40	(79,466.81)	357,215.27	(77,157.82)	91,149.28	166,615.00	541,574.00	218,944.00
Interfund Transfers In									
All Other Financing Sources									
TOTAL RECEIPTS		107,700.92	181,572.36	897,638.68	500,919.61	476,319.80	8,263,509.00	1,910,602.00	575,257.00
C. DISBURSEMENTS									
Certificated Salaries		775,186.56	1,078,224.44	1,089,553.55	1,107,808.89	1,161,927.81	1,122,672.00	1,130,343.00	1,125,662.00
Classified Salaries		208,707.61	325,692.91	368,425.39	386,157.51	507,126.67	381,459.00	370,092.00	370,331.00
Employee Benefits		416,946.25	493,779.68	499,513.41	504,100.84	521,532.67	479,929.00	488,839.00	479,049.00
Books and Supplies		10,781.81	115,633.84	41,334.39	83,517.56	90,276.06	143,124.00	27,698.00	61,622.00
Services		192,513.12	211,804.68	303,284.82	353,981.31	463,517.57	260,887.00	323,494.00	353,981.00
Capital Outlay									5,000.00
Other Outgo					839.63				
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS		1,604,135.35	2,225,135.55	2,302,111.56	2,436,405.74	2,744,380.78	2,388,071.00	2,340,466.00	2,395,645.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury		89,403.31	66,961.06	(80,000.28)	122,848.10	(3,209.04)			
Accounts Receivable		4,281,059.75	1,760,137.10	158,769.51	604,340.71	503,289.27	428,106.00		214,053.00
Due From Other Funds		167,831.56					167,831.56		
Stores									
Prepaid Expenditures		45,521.00							
Other Current Assets									
SUBTOTAL ASSETS		4,583,815.62	1,746,101.53	885,073.06	727,188.81	500,080.23	595,937.56	0.00	214,053.00
Liabilities									
Accounts Payable		2,445,238.03	1,465,874.50	(100,873.66)	5,402.29	(10,734.82)			
Due To Other Funds		113,108.84							
Current Loans									
Deferred Revenues		2,558,346.87	1,465,874.50	(100,873.66)	5,402.29	(10,734.82)	0.00	0.00	0.00
SUBTOTAL LIABILITIES		2,558,346.87	1,465,874.50	(100,873.66)	5,402.29	(10,734.82)	0.00	0.00	0.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET TRANSACTIONS		2,025,468.75	(580,801.44)	179,642.89	721,786.52	510,815.05	595,937.56	0.00	214,053.00
E. NET INCREASE/DECREASE									
TOTAL BALANCE SHEET TRANSACTIONS		(682,140.73)	(2,624,364.63)	(1,224,829.99)	(1,213,699.61)	(1,757,245.93)	6,471,375.56	(428,854.00)	(1,606,335.00)
F. ENDING CASH (A + E)		4,126,112.49	1,501,747.86	276,917.87	(936,781.74)	(2,694,027.67)	3,777,347.89	3,347,483.89	1,741,148.89
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):								
November	1,741,148.89	(618,420.11)	4,006,798.89	1,958,576.89				
B. RECEIPTS								
Revenue Limit Sources								
Principal Apportionment		(12,752.00)		3,286,907.00	921,552.00		4,926,277.00	4,926,277.00
Property Taxes		7,838,799.00		1,946,807.00			19,596,996.82	19,596,996.82
Miscellaneous Funds		(1,913,466.00)	3,133.00	(722,236.00)	(363,048.08)		(5,138,106.29)	(5,138,106.29)
Federal Revenue	3,133.00	108,344.00	99,914.00		920,708.15		1,680,141.37	1,680,141.37
Other State Revenue	1,215.00	449,959.00	242,449.00	212,256.00	483,685.60		4,107,053.82	4,107,053.82
Other Local Revenue	159,671.00	113,697.00	130,577.00	146,232.00	728,301.07		2,532,944.39	2,532,944.39
Interfund Transfers In	91,221.00			225,271.00			290,542.00	290,542.00
All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS	255,240.00	6,584,581.00	476,073.00	5,075,237.00	2,691,198.74	0.00	27,995,849.11	27,995,849.11
C. DISBURSEMENTS								
Certificated Salaries	1,199,920.00	1,143,291.00	1,221,349.00	1,180,110.00	193,804.79		13,509,853.04	13,509,853.04
Classified Salaries	409,526.00	383,183.00	439,500.00	395,449.00	65,740.51		4,611,390.60	4,611,390.60
Employee Benefits	494,055.00	482,528.00	497,183.00	479,914.00	144,722.62		5,982,092.47	5,982,092.47
Books and Supplies	107,741.00	78,999.00	105,090.00	90,386.00	405,863.66		1,362,067.32	1,362,067.32
Capital Outlay	403,567.00	299,467.00	261,173.00	371,597.00	310,903.09		4,110,170.59	4,110,170.59
Other Outgo				(21,062.63)	5,550.00		10,550.00	10,550.00
Interfund Transfers Out				267,733.00			(20,223.00)	(20,223.00)
All Other Financing Uses							267,733.00	267,733.00
TOTAL DISBURSEMENTS	2,614,809.00	2,387,468.00	2,524,295.00	2,744,126.37	1,126,584.67	0.00	29,833,634.02	29,833,634.02
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not in Treasury				(47,043.27)	89,403.31		89,403.31	
Accounts Receivable		428,106.00		(633,853.84)			4,281,059.75	
Due From Other Funds							167,831.56	
Stores							0.00	
Prepaid Expenditures							45,521.00	
Other Current Assets							0.00	
SUBTOTAL ASSETS	0.00	428,106.00	0.00	(680,897.11)	89,403.31	0.00	4,583,815.62	
Liabilities								
Accounts Payable				153,761.89			2,445,238.03	
Due To Other Funds				113,108.84			113,108.84	
Current Loans							0.00	
Deferred Revenues							0.00	
SUBTOTAL LIABILITIES	0.00	0.00	0.00	266,870.73	0.00	0.00	2,558,346.87	
Nonoperating							0.00	
Suspense Clearing							0.00	
TOTAL BALANCE SHEET TRANSACTIONS	0.00	428,106.00	0.00	(947,767.84)	89,403.31	0.00	2,025,466.75	
E. NET INCREASE/DECREASE (B - C + D)								
	(2,359,569.00)	4,625,219.00	(2,048,222.00)	1,383,342.79	1,654,017.38	0.00	187,683.84	(1,837,784.91)
F. ENDING CASH (A + E)								
	(618,420.11)	4,006,798.89	1,958,576.89	3,341,919.68			4,995,937.06	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

ACTUALS THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
(Enter Month Name)									
Object	Beginning Balances (Ref. Only)								
November									
A. BEGINNING CASH		3,341,919.68	2,244,029.68	190,843.68	(397,296.32)	(2,797,037.32)	(4,636,739.32)	2,803,878.68	1,710,145.68
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019								
Property Taxes	8020-8079		1,150,327.00				1,150,327.00		
Miscellaneous Funds	8080-8099		2,892.00	2,892.00	2,892.00	2,892.00	2,892.00	2,892.00	2,892.00
Federal Revenue	8100-8299							419,224.00	75,076.00
Other State Revenue	8300-8599	134,369.00	140,233.00	292,111.00	7,836.00	393,948.00	399,735.00	566,476.00	308,370.00
Other Local Revenue	8600-8799		34,801.00	275,871.00	133,565.00	204,833.00	214,343.00	349,050.00	146,142.00
Interfund Transfers in	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		137,261.00	177,926.00	1,721,201.00	144,293.00	591,673.00	9,333,754.00	1,337,642.00	532,480.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	539,138.00	1,123,205.00	1,123,205.00	1,123,205.00	1,123,205.00	1,123,205.00	1,123,205.00	1,123,205.00
Classified Salaries	2000-2999	263,902.00	388,092.00	388,092.00	388,092.00	388,092.00	388,092.00	388,092.00	388,092.00
Employee Benefits	3000-3999	289,273.00	498,746.00	498,746.00	498,746.00	498,746.00	498,746.00	498,746.00	498,746.00
Books and Supplies	4000-4999	93,609.00	93,609.00	93,609.00	93,609.00	93,609.00	93,609.00	93,609.00	93,609.00
Services	5000-5999	327,723.00	327,723.00	327,723.00	327,723.00	327,723.00	327,723.00	327,723.00	327,723.00
Capital Outlay	6000-6599								5,115.00
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		1,513,645.00	2,431,375.00	2,431,375.00	2,431,375.00	2,431,375.00	2,431,375.00	2,431,375.00	2,436,490.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299	89,403.00							
Due From Other Funds	9310	2,691,197.00	538,239.00	403,680.00			538,239.00		134,560.00
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
SUBTOTAL ASSETS		2,780,600.00	538,239.00	403,680.00	0.00	0.00	538,239.00	0.00	134,560.00
Liabilities									
Accounts Payable	9500-9599		337,976.00	281,646.00	112,659.00				
Due To Other Funds	9610								
Current Loans	9640								
Deferred Revenues	9650								
SUBTOTAL LIABILITIES		1,126,585.00	337,976.00	281,646.00	112,659.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET TRANSACTIONS		1,654,015.00	200,263.00	122,034.00	(112,659.00)	0.00	538,239.00	0.00	134,560.00
E. NET INCREASE/DECREASE (B - C + D)		(1,097,890.00)	(2,053,186.00)	(588,140.00)	(2,399,741.00)	(1,839,702.00)	7,440,618.00	(1,093,733.00)	(1,769,450.00)
F. ENDING CASH (A + E)		2,244,029.68	190,843.68	(397,296.32)	(2,797,037.32)	(4,636,739.32)	2,803,878.68	1,710,145.68	(59,304.32)
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								
November	(59,304.32)	(1,241,013.32)	3,265,600.68	1,270,851.68				
B. RECEIPTS								
Revenue Limit Sources								
Principal Appointments	1,150,327.00			1,150,325.00			4,601,306.00	
Property Taxes		7,838,799.00		1,959,699.00			19,596,997.00	
Miscellaneous Funds	2,892.00	(1,910,574.00)	2,892.00	(721,122.00)	(363,289.00)		(5,138,106.00)	
Federal Revenue		65,429.00	75,076.00		713,948.00		1,348,753.00	
Other State Revenue	133,716.00	533,401.00	289,511.00	241,860.00	725,373.00		4,096,939.00	
Other Local Revenue	71,731.00	141,814.00	89,147.00	64,963.00	857,791.00		2,564,051.00	
Interfund Transfers In				289,288.00			289,288.00	
All Other Financing Sources							0.00	
TOTAL RECEIPTS	1,358,666.00	6,668,869.00	436,626.00	2,985,013.00	1,933,824.00	0.00	27,359,228.00	0.00
C. DISBURSEMENTS								
Certificated Salaries	1,123,205.00	1,123,205.00	1,123,205.00	1,594,711.00	112,562.00		13,478,461.00	
Classified Salaries	388,092.00	388,092.00	388,092.00	476,532.00	35,744.00		4,657,098.00	
Employee Benefits	498,746.00	498,746.00	498,746.00	698,015.00	10,207.00		5,984,955.00	
Books and Supplies	93,609.00	93,609.00	93,609.00	93,609.00			1,123,304.00	
Services	327,723.00	327,723.00	327,723.00	327,722.00			3,932,675.00	
Capital Outlay							5,115.00	
Other Outgo				(11,524.00)			(11,524.00)	
Interfund Transfers Out	109,000.00			165,197.00			274,197.00	
All Other Financing Uses							0.00	
TOTAL DISBURSEMENTS	2,540,375.00	2,431,375.00	2,431,375.00	3,344,258.00	158,513.00	0.00	29,444,281.00	0.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not In Treasury				89,403.00			89,403.00	
Accounts Receivable		269,120.00		134,560.00			2,691,197.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
SUBTOTAL ASSETS	0.00	269,120.00	0.00	223,963.00	0.00	0.00	2,780,600.00	0.00
Liabilities								
Accounts Payable							1,126,586.00	
Due To Other Funds							0.00	
Current Loans							0.00	
Deferred Revenues							0.00	
SUBTOTAL LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	1,126,586.00	0.00
Nonoperating							0.00	
Suspense Clearing							0.00	
TOTAL BALANCE SHEET TRANSACTIONS	0.00	269,120.00	0.00	223,963.00	0.00	0.00	1,654,014.00	0.00
E. NET INCREASE/DECREASE								
(B - C + D)	(1,181,709.00)	4,506,614.00	(1,994,749.00)	(135,282.00)	1,775,311.00	0.00	(431,039.00)	0.00
F. ENDING CASH (A + E)								
	(1,241,013.32)	3,265,600.68	1,270,851.68	1,150,569.68			2,910,880.68	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								
							2,910,880.68	

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 19, 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: Karen Suenram

Telephone: (530) 273-3351 ext 210

Title: Assistant Superintendent of Business

E-mail: ksuenram@njuhsd.com

Criteria and Standards Review Summary

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

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

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

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



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

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

Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	29,833,634.02
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	1,600,081.41
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	20,699.26
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	5,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	5,781.00
5. Interfund Transfers Out	All	9300	7600-7629	267,733.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	92,118.13
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	36,736.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				428,067.39
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	13,326.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				27,818,811.22
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				27,818,811.22

Section II - Expenditures Per ADA		2012-13 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus lines 23 and 25)*		3,058.00
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*		
C. Total ADA before adjustments (Lines A plus B)		3,058.00
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		3,058.00
F. Expenditures per ADA (Line I.G divided by Line II.E)		9,097.06
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	27,496,338.94	8,762.57
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	27,496,338.94	8,762.57
B. Required effort (Line A.2 times 90%)	24,746,705.05	7,886.31
C. Current year expenditures (Line I.G and Line II.F)	27,818,811.22	9,097.06
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)

Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3205 Expenditures	All	All	1000-7999	0.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				0.00

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)		
Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	27,818,811.22	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		9,097.06
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00
SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	7,482.71	7,482.71	7,482.71
2. Inflation Increase	0041	243.00	243.00	243.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	7,725.71	7,725.71	7,725.71
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	7,725.71	7,725.71	7,725.71
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	21.44	21.44	21.44
c. Revenue Limit ADA	0033	3,210.23	3,210.23	3,210.98
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	24,870,133.34	24,870,133.34	24,875,943.71
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	24,870,133.34	24,870,133.34	24,875,943.71
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	19,331,057.24	19,331,057.24	19,335,573.53
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	209,509.00	209,509.00	211,985.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	35,833.00	35,833.00	37,599.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	173,676.00	173,676.00	174,386.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	19,504,733.24	19,504,733.24	19,509,959.53

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	19,804,752.00	19,804,752.00	19,596,997.00
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	5,013,055.00	5,013,055.00	5,175,705.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	14,791,697.00	14,791,697.00	14,421,292.00
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	4,713,036.24	4,713,036.24	5,088,667.53
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	162,391.00	162,391.00	162,391.00
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	---	(1,415,711.00)	(1,415,711.00)	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(1,578,102.00)	(1,578,102.00)	(162,391.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	3,134,934.24	3,134,934.24	4,926,276.53
OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	41,110.00	41,110.00	41,110.00
44. California High School Exit Exam	9002	30,514.00	30,514.00	30,514.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	0.00	0.00	0.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	0.00	0.00	0.00

First Interim
2012-13 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(37,724.00)				
Other Sources/Uses Detail					290,542.00	267,733.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	10,668.00	0.00				
Other Sources/Uses Detail					0.00	160,796.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	27,056.00	0.00				
Other Sources/Uses Detail					19,332.00	6,006.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					141,203.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					109,000.00	130,542.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					5,000.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2012-13 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	37,724.00	(37,724.00)	565,077.00	565,077.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)		
Current Year (2012-13)	3,210.23	3,210.98	0.0%	Met
1st Subsequent Year (2013-14)	3,105.13	3,095.64	-0.3%	Met
2nd Subsequent Year (2014-15)	3,008.30	3,009.05	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2012-13)	3,296	3,285	-0.3%	Met
1st Subsequent Year (2013-14)	3,192	3,192	0.0%	Met
2nd Subsequent Year (2014-15)	3,076	3,076	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	3,489	3,754	92.9%
Second Prior Year (2010-11)	3,370	3,592	93.8%
First Prior Year (2011-12)	3,176	3,391	93.7%
		Historical Average Ratio:	93.5%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		94.0%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: If Form MYP1 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 A1, Lines 1-4 and 22) (Form MYP1, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2012-13)	3,058	3,285	93.1%	Met
1st Subsequent Year (2013-14)	2,972	3,192	93.1%	Met
2nd Subsequent Year (2014-15)	2,864	3,076	93.1%	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:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2012-13)	22,939,686.24		
1st Subsequent Year (2013-14)	22,815,254.00	24,198,295.48	6.1%	Not Met
2nd Subsequent Year (2014-15)	22,756,112.00	24,088,206.30	5.9%	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)

Passage of Prop 30 resulted in increase to revenue for current year and subsequent years.

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)	20,568,054.53	23,360,507.82	88.0%
Second Prior Year (2010-11)	18,662,414.75	21,850,058.11	85.4%
First Prior Year (2011-12)	19,391,857.85	22,571,560.61	85.9%
	Historical Average Ratio:		86.4%

	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):	83.4% to 89.4%	83.4% to 89.4%	83.4% to 89.4%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B3, B10)		
Current Year (2012-13)	19,149,906.11	21,935,559.14	87.3%	Met
1st Subsequent Year (2013-14)	19,120,280.64	21,886,519.64	87.4%	Met
2nd Subsequent Year (2014-15)	19,018,782.64	21,856,329.64	87.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form 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)	1,419,624.00	1,680,141.37	18.4%	Yes
1st Subsequent Year (2013-14)	1,348,753.00	1,348,753.00	0.0%	No
2nd Subsequent Year (2014-15)	1,348,753.00	1,348,753.00	0.0%	No

Explanation:
(required if Yes)

Prior year federal revenue included in first interim projections.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2012-13)	3,928,372.32	4,107,053.82	4.5%	No
1st Subsequent Year (2013-14)	4,026,581.00	4,096,939.00	1.7%	No
2nd Subsequent Year (2014-15)	4,130,417.00	4,183,611.00	1.3%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2012-13)	2,513,775.16	2,532,944.39	0.8%	No
1st Subsequent Year (2013-14)	2,576,620.00	2,564,050.00	-0.5%	No
2nd Subsequent Year (2014-15)	2,646,188.00	2,623,024.00	-0.9%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2012-13)	1,178,035.32	1,362,067.32	15.6%	Yes
1st Subsequent Year (2013-14)	1,294,621.23	1,123,302.00	-13.2%	Yes
2nd Subsequent Year (2014-15)	1,310,814.00	1,120,941.00	-14.5%	Yes

Explanation:
(required if Yes)

Prior year carryover included in 2012/13 first interim. Reduction in subsequent year are necessary to balance restricted programs and for declining enrollment.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2012-13)	3,849,054.13	4,110,170.59	6.8%	Yes
1st Subsequent Year (2013-14)	3,943,067.00	3,932,676.00	-0.3%	No
2nd Subsequent Year (2014-15)	4,047,263.00	4,027,656.00	-0.5%	No

Explanation:
(required if Yes)

Prior year carryover included in 2012/13 first interim.

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)	7,861,771.48	8,320,139.58	5.8%	Not Met
1st Subsequent Year (2013-14)	7,951,954.00	8,009,742.00	0.7%	Met
2nd Subsequent Year (2014-15)	8,125,358.00	8,155,388.00	0.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2012-13)	5,027,089.45	5,472,237.91	8.9%	Not Met
1st Subsequent Year (2013-14)	5,237,688.23	5,055,978.00	-3.5%	Met
2nd Subsequent Year (2014-15)	5,358,077.00	5,148,597.00	-3.9%	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 federal revenue included in first interim projections.

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

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

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

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

Prior year carryover included in 2012/13 first interim. Reduction in subsequent year are necessary to balance restricted programs and for declining enrollment.

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

Prior year carryover included in 2012/13 first interim.

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	291,003.97	1,117,546.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		1,117,546.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.5%	5.5%	3.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.8%	1.8%	1.2%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2012-13)	(1,722,268.59)	22,042,338.14	7.8%	Not Met
1st Subsequent Year (2013-14)	(2,085,061.16)	21,999,762.64	9.5%	Not Met
2nd Subsequent Year (2014-15)	(1,488,052.34)	21,969,572.64	6.8%	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)

State revenue limit reductions have cause the District to spend reserves.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2012-13)	4,995,937.06		Met
1st Subsequent Year (2013-14)	2,910,875.90		Met
2nd Subsequent Year (2014-15)	1,422,823.56		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2012-13)	3,341,919.68		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B)	3,058	2,972	2,864
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): _____

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)
b. Special Education Pass-through Funds	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)	29,833,634.02	29,444,280.64	29,482,828.64
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)	29,833,634.02	29,444,280.64	29,482,828.64
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	895,009.02	883,328.42	884,484.86
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)	895,009.02	883,328.42	884,484.86



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)	1,044,177.00	1,000,000.00	1,000,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	41,367.44
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)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	608,991.68	608,991.68	8,991.68
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)	1,653,168.68	1,608,991.68	1,050,359.12
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.54%	5.46%	3.56%
District's Reserve Standard (Section 10B, Line 7):	895,009.02	883,328.42	884,484.86
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?

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?

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)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2012-13)	(1,897,233.00)	(2,096,467.97)	10.5%	199,234.97	Not Met
1st Subsequent Year (2013-14)	(1,917,037.00)	(2,075,060.00)	8.2%	158,023.00	Not Met
2nd Subsequent Year (2014-15)	(1,947,417.00)	(2,051,321.00)	5.3%	103,904.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2012-13)	289,288.00	290,542.00	0.4%	1,254.00	Met
1st Subsequent Year (2013-14)	889,288.00	289,288.00	-67.5%	(600,000.00)	Not Met
2nd Subsequent Year (2014-15)	339,288.00	889,288.00	162.1%	550,000.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2012-13)	274,197.00	267,733.00	-2.4%	(6,464.00)	Met
1st Subsequent Year (2013-14)	274,690.00	274,197.00	-0.2%	(493.00)	Met
2nd Subsequent Year (2014-15)	274,690.00	274,197.00	-0.2%	(493.00)	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Increase special education cost has increased the contribution necessary for that program.

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

Explanation:
(required if NOT met)

Transfer from special reserve fund 17 will be moved from year 2013/14 to year 2014/15.

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	1	25-0000-8681	25-0000-7439	10,800
Certificates of Participation	3	25-0000-8681	25-0000-7439	557,820
General Obligation Bonds	19	51-0000-861X	51-0000-7439	13,483,701
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2012

Type of Commitment (continued)	Prior Year (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	10,800	10,800		
Certificates of Participation	240,484	240,484	240,484	120,242
General Obligation Bonds	819,751	847,635	878,413	916,725
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Total Annual Payments:	1,071,035	1,098,919	1,118,897	1,036,967
Has total annual payment increased over prior year (2011-12)?	Yes	Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Principal increases each year on bond payment and are tied to property tax revenue.

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	558,250.00	558,250.00
b. OPEB unfunded actuarial accrued liability (UAAL)	128,942.00	128,942.00

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

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

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2012-13)	306,093.00	306,093.00
1st Subsequent Year (2013-14)	306,093.00	306,093.00
2nd Subsequent Year (2014-15)	306,093.00	306,093.00
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)	324,951.00	324,951.00
1st Subsequent Year (2013-14)	277,503.96	277,503.96
2nd Subsequent Year (2014-15)	272,615.40	272,615.40
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2012-13)	324,951.00	324,951.00
1st Subsequent Year (2013-14)	277,503.96	277,503.96
2nd Subsequent Year (2014-15)	272,615.40	272,615.40
d. Number of retirees receiving OPEB benefits		
Current Year (2012-13)	53	53
1st Subsequent Year (2013-14)	44	44
2nd Subsequent Year (2014-15)	43	43

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)
- b. Amount contributed (funded) 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

4. Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?
If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	163.1	157.3	154.3	150.3

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

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

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

135,417

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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)

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
 If Yes, complete number of FTEs, then skip to section S8C.
 If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	107.3	111.0	111.0	111.0

1a. Have any salary and benefit negotiations been settled since budget adoption?
 If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
 If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
 If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
 2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
 If Yes, date of Superintendent and CBO certification:
 3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
 If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

Classified (Non-management) Prior Year Settlements Negotiated Since 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

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

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

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

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

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

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?

No

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	23.4	25.4	25.4	25.4

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

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

29,890

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

4. Amount included for any tentative salary schedule increases

0

0

0

0	0	0
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Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Management/Supervisor/Confidential Step and Column Adjustments

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

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

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

**NEVADA UNION HIGH SCHOOL DISTRICT
MULTI- YEAR PROJECTION**

As required by law, the District must certify that the financial obligations for the current fiscal year and two subsequent fiscal years can be met. As part of this analysis the District completes a three-year projection of revenues and expenditures for both unrestricted and restricted funds.

The multi-year projections are based on assumptions provided by School Services of California and the District's enrollment projections using a weighted three-year cohort method. This method uses the enrollment from the feeder districts and calculates the average change in a class from one year to the next.

Projected deficits in the future years are a result of declining enrollment and the grim State budget outlook. District reserves are available to help mitigate the decline, however, it is extremely important that the budget is downsized every year as enrollment decreases. Delaying these reductions only exacerbates the problem in future years. The District must plan on making fiscally sound reductions in revenue, expenditures, and services, while maintaining high standards in our instructional programs.

This is an especially difficult fiscal time for our School District. The declining enrollment is further compounded by the State's dire financial condition

**NEVADA JOINT UNION HIGH SCHOOL DISTRICT
MULTI-YEAR PROJECTION ASSUMPTIONS**

	ADOPTED 2012/2013	1st INTERIM 2012/2013	PROJECTED 2013/2014	PROJECTED 2014/2015
CALIFORNIA CPI	2.30%	2.60%	2.30%	2.50%
STATUTORY COLA	3.24%	3.24%	2.00%	2.30%
DEFICIT FACTOR	77.73%	77.73%	77.73%	77.73%
ADDITIONAL REVENUE LIMITE REDUCTION	\$ 441.00	\$ -	\$ -	\$ -
LOTTERY -UNRESTRICTED	118.00	124.25	124.25	124.25
LOTTERY -RESTRICTED	23.75	30.00	30.00	30.00
ENROLLMENT	3,296	3,285	3,192	3,076
PROJECTED P-2	3,069	3,058	2,972	2,864
FUNDED P-2	3,174	3,174	3,058	2,972
DIFFERENCE IN FUNDED P-2			(115)	(87)
SPECIAL ED INCOME	Per SELPA	Per SELPA	Prior Year	Prior Year
TRANSPORTATION INCOME	Prior year	Prior year	Prior Year	Prior Year
EXPENSES:				
TRANSP, SPEC ED, MAINT	INCREASE BY CPI	INCREASE BY CPI	INCREASE BY CPI	INCREASE BY CPI
RETIREEES PER YEAR			1	1
STATE CATEGORICAL SWEEP				
School & Library Improvement Program	276,919	276,919	283,842	291,506
Gifted and Talented Education	25,048	25,048	25,674	26,367
Instructional Materials Fund (Textbooks)	216,949	216,949	222,373	228,377
Total	518,916	518,916	531,889	546,250
TRANSFERS FROM OTHER FUNDS				
Adult Education	160,000	160,000	160,000	160,000
Fund 17 Special Reserve	-	-	-	600,000
Total	160,000	160,000	160,000	760,000

NEVADA UNION HIGH SCHOOL DISTRICT - MULTI-YEAR PROJECTIONS

UNRESTRICTED BUDGETS

	Adopted 2012/2013	1ST INTERIM 2012/2013	PROJECTED 2013/2014	PROJECTED 2014/2015
REVENUES:				
Revenue Limit	17,380,225	18,798,413	18,461,707	18,337,848
Federal Revenues	70,871	78,862	-	-
Other State Revenues	2,381,762	2,504,896	2,519,397	2,569,785
Other Local Revenues	705,272	743,825	719,377	735,923
TOTAL REVENUES	20,538,130	22,125,996	21,700,481	21,643,556
EXPENDITURES:				
Certificated Salaries	11,362,329	11,383,025	11,383,025	11,328,238
Step & Column 1.1%			125,213	124,611
3 FTE Teachers 13/14 Declining Enrollment			(180,000)	
4 FTE Teachers 14/15 Declining Enrollment				(240,000)
Classified Salaries	3,009,926	3,050,609	3,050,609	3,080,708
Step Increase 1%			30,099	30,807
Employee Benefits	4,679,621	4,716,272	4,716,272	4,711,335
Change in Benefits from Position & Salary Changes			(4,937)	(16,916)
Books and Supplies	569,792	675,517	582,897	597,470
Other Operating Expenses	2,213,376	2,232,540	2,264,284	2,320,891
Capital Outlay	5,000	5,000	5,115	5,243
Other Outgo	27,536	17,501	27,536	27,536
Direct Support/Indirect Costs	(113,593)	(144,905)	(113,593)	(113,593)
TOTAL EXPENDITURES	21,753,987	21,935,559	21,886,520	21,856,329
EXCESS (DEFICIENCY)	(1,215,857)	190,437	(186,038)	(212,773)
<u>Interfund Transfers</u>				
a) Transfers In	289,288	290,542	289,288	889,288
b) Transfers Out	(113,243)	(106,779)	(113,243)	(113,243)
<u>Other Sources/Uses</u>				
a) & b) Sources / Uses				
Contributions	(1,897,233)	(2,096,468)	(2,075,060)	(2,051,321)
TOTAL OTHER FINANCING	(1,721,188)	(1,912,705)	(1,899,015)	(1,275,276)
COST OF SALARY INCREASE: Certificated	NOT SETTLED	PENDING	NOT SETTLED	NOT SETTLED
COST OF SALARY INCREASE: Classified	NOT SETTLED	PENDING	NOT SETTLED	NOT SETTLED
COST OF SALARY INCREASE: Admin/Conf	NOT SETTLED	PENDING	NOT SETTLED	NOT SETTLED
NET INCREASE (DECREASE)				
IN FUND BALANCE	(2,937,045)	(1,722,268)	(2,085,053)	(1,488,049)
BEGINNING FUND BALANCE - JULY 1	5,311,746	6,527,849	4,805,581	2,720,527
ENDING FUND BALANCE PROJECTED	2,374,701	4,805,581	2,720,527	1,232,479
Components of Ending Fund Balance				
Revolving Cash	10,000	10,000	10,000	10,000
Prepaid Expenditures	190,000			
TSA Clearing Fund	77,643	77,643	77,643	77,643
Legally Restricted				
Designated for Economic Uncertainties- 3%	1,018,514	1,044,177	1,000,000	1,000,000
<u>Other Designations:</u>				
Accrued Vacation	105,241	102,434	102,434	102,434
Forest Reserve	9,169	9,169	9,169	-
Categorical Sweeps	158,550	8,067	80,067	-
Medi-Cal Administrative Act	108,413	109,461	109,461	
Nevada County Sp Ed Services	1,129	1,023	1,023	1,023
Mandated Cost/One-time Reimbursements	199,737	311,202	311,202	
Star Testing	9,413	8,094	8,094	-
Energy Grant/Safety Credits	10,104	7,291	7,291	
Sweep of Prior Year Carry over	-	1,032,884		
Savings for Continued Decline	-	1,808,283	728,290	
Facility Use Billing	242,211	237,274	237,274	-
Verizon Tower	38,579	38,579	38,579	-
Undesignated Amount	195,998	(0)	0	41,379
Total Reserves	2,374,701	4,805,581	2,720,527	1,232,479

NEVADA UNION HIGH SCHOOL DISTRICT - MULTI-YEAR PROJECTIONS

	RESTRICTED ADOPTED 2012/2013	RESTRICTED 1ST INTERIM 2012/2013	RESTRICTED 2013/2014	RESTRICTED 2014/2015
REVENUES:				
Revenue Limit	582,239	586,755	598,490	612,255
Federal Revenues	1,348,753	1,601,280	1,348,753	1,348,753
Other State Revenues	1,546,610	1,602,158	1,577,542	1,613,826
Other Local Revenues	1,808,503	1,789,119	1,844,673	1,887,101
TOTAL REVENUES	5,286,105	5,579,312	5,369,458	5,461,935
EXPENDITURES:				
Certificated Salaries	2,059,851	2,126,828	2,126,828	2,150,223
Step & Column 1.1%			23,395	23,652
Classified Salaries	1,477,314	1,560,782	1,560,782	1,576,390
Step Increase 1%			15,608	15,764
Employee Benefits	1,216,593	1,265,820	1,265,820	1,273,621
Statutory benefits on salary changes			7,801	7,883
Books and Supplies	608,243	686,551	540,407	523,471
Other Operating Expenses	1,635,678	1,877,630	1,668,392	1,706,765
Capital Outlay	-	5,550	-	-
Other Outgo	-	-	-	-
Direct Support/Indirect Costs	74,533	107,181	74,533	74,533
TOTAL EXPENDITURES	7,072,212	7,630,342	7,283,565	7,352,301
EXCESS (DEFICIENCY)	(1,786,107)	(2,051,030)	(1,914,106)	(1,890,367)
OTHER FINANCING SOURCES/USES				
<u>Interfund Transfers</u>				
a) Transfers In				
b) Transfers Out	(160,954)	(160,954)	(160,954)	(160,954)
<u>Other Sources/Uses</u>				
a) Sources				
b) Uses				
Contributions	1,897,233	2,096,468	2,075,060	2,051,321
TOTAL OTHER FINANCING SOURCES / USES	1,736,279	1,935,514	1,914,106	1,890,367
COST OF SALARY INCREASE: Certificated	NOT SETTLED	PENDING	NOT SETTLED	NOT SETTLED
COST OF SALARY INCREASE: Classified	NOT SETTLED	PENDING	NOT SETTLED	NOT SETTLED
COST OF SALARY INCREASE: Admin/Conf	NOT SETTLED	PENDING	NOT SETTLED	NOT SETTLED
NET INCREASE (DECREASE) IN FUND BALANCE	(49,828)	(115,516)	(0)	0
BEGINNING FUND BALANCE				
July 1 Balance	82,319	305,872	190,356	190,356
Ending Balance (per unaudited actuals)	32,491	190,356	190,356	190,356
Components of Ending Fund Balance				
Revolving Cash				
Stores				
Prepaid Expenditures				
Legally Restricted	32,491	190,356	190,356	190,356
Designated for Economic Uncertainties- 3.5%				
Other Designations:				
Nevada County special ed services				
Undesignated Amount	-	-	(0)	(0)
Fund Balance	32,491	190,356	190,356	190,356

**NEVADA UNION HIGH SCHOOL DISTRICT - MULTI-YEAR PROJECTIONS
UNRESTRICTED AND RESTRICTED BUDGETS**

	2012/2013 ADOPTED	2012/2013 1ST INTERIM	2013/2014 PROJECTED	2014/2015 PROJECTED
REVENUES:				
Revenue Limit	17,962,464	19,385,168	19,060,197	18,950,103
Federal Revenues	1,419,624	1,680,142	1,348,753	1,348,753
Other State Revenues	3,928,372	4,107,054	4,096,939	4,183,611
Other Local Revenues	2,513,775	2,532,944	2,564,051	2,623,024
TOTAL REVENUES	25,824,235	27,705,308	27,069,940	27,105,491
EXPENDITURES:				
Certificated Salaries	13,422,180	13,509,853	13,509,853	13,478,461
Step & Column 1.1%			148,608	148,263
3 FTE Teachers 13/14 Declining Enrollment			(180,000)	-
4 FTE Teachers 14/15 Declining Enrollment			-	(240,000)
Classified Salaries	4,487,240	4,611,391	4,611,391	4,657,098
Step Increase 1%			45,707	46,571
Employee Benefits	5,896,214	5,982,092	5,982,092	5,984,955
Change in Benefits from Position & Salary Changes			2,863	(9,033)
Retiree Health Benefits Expiration			-	-
Books and Supplies (increase by Calif CPI)	1,178,035	1,362,068	1,123,304	1,120,940
Other Operating Expenses (increase by Calif CPI)	3,849,054	4,110,170	3,932,675	4,027,655
Capital Outlay (increase by Calif CPI)	5,000	10,550	5,115	5,243
Other Outgo	27,536	17,501	27,536	27,536
Direct Support/Indirect Costs	(39,060)	(37,724)	(39,060)	(39,060)
TOTAL EXPENDITURES	28,826,199	29,565,901	29,170,085	29,208,630
EXCESS (DEFICIENCY)	(3,001,964)	(1,860,593)	(2,100,145)	(2,103,139)
OTHER FINANCING SOURCES/USES				
<u>Interfund Transfers</u>				
a) Transfers In	289,288	290,542	289,288	889,288
b) Transfers Out	(274,197)	(267,733)	(274,197)	(274,197)
<u>Other Sources/Uses</u>				
a) & b) Sources / Uses	-	-	-	-
Contributions	-	-	-	-
TOTAL OTHER FINANCING	15,091	22,809	15,091	615,091
NET INCREASE (DECREASE) IN FUND BALANCE	(2,986,873)	(1,837,784)	(2,085,054)	(1,488,048)
BEGINNING FUND BALANCE - JULY 1	5,394,065	6,833,721	4,995,937	2,910,883
ENDING FUND BALANCE PROJECTED	2,407,192	4,995,937	2,910,883	1,422,834
Components of Ending Fund Balance				
Revolving Cash	10,000	10,000	10,000	10,000
Prepaid Expenditures	190,000	-	-	-
TSA Clearing Fund	77,643	77,643	77,643	77,643
Legally Restricted	32,491	190,356	190,356	190,356
Designated for Economic Uncertainties- 3%	1,018,514	1,044,177	1,000,000	1,000,000
Other Designations:				
Accrued Vacation	105,241	102,434	102,434	102,434
Forest Reserve	9,169	9,169	9,169	-
Categorical Sweeps	158,550	8,067	80,067	-
Medi-Cal Administrative Act	-	109,461	109,461	-
Nevada County Sp Ed Services	1,129	1,023	1,023	1,023
Mandated Costs/One-time Reimbursements	199,737	311,202	311,202	-
Star Testing	9,413	8,094	8,094	-
Energy Grant	23,604	7,291	7,291	-
Savings for Continued Decline	-	1,808,283	728,290	-
Sweep of Prior Year Carry over	-	1,032,884	-	-
Facility Use Billing	242,211	237,274	237,274	-
Verizon Tower	38,579	38,579	38,579	-
Undesignated Amount	290,911	(0)	(0)	41,378
Total Reserves	2,407,192	4,995,937	2,910,883	1,422,834