

## SEPARATE COVER ITEM

Board Meeting: December 11, 2012

Item No: 15.1.1

Document: First Interim Report

## 2012-2013 First Interim Table of Contents

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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 11, 2012

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

#### CERTIFICATION OF FINANCIAL CONDITION

  X   POSITIVE CERTIFICATION

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

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

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

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

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

Contact person for additional information on the interim report:

Name: Reed Call

Telephone: (209) 830-3200

Title: Director, Financial Services

E-mail: rcall@tusd.net

### Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since 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	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget	Projected Year Totals		
	(Form 01CS, Item 4A1, Step 2A)	(Form MYPI, Unrestricted, A1c)		
Current Year (2012-13)	15,574.00	15,563.45	-0.1%	Met
1st Subsequent Year (2013-14)	15,550.03	15,513.73	-0.2%	Met
2nd Subsequent Year (2014-15)	15,526.09	15,014.83	-3.3%	Not Met

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

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

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

Loss in 2nd Subsequent Year represents students moving to new high school in Lammersville.

## 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)	16,093	16,103	0.1%	Met
1st Subsequent Year (2013-14)	16,069	16,053	-0.1%	Met
2nd Subsequent Year (2014-15)	16,045	15,528	-3.2%	Not Met

### 2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have 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, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

Loss in 2nd Subsequent Year represents students moving to new high school in Lammersville.

### 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)	15,496	16,344	94.8%
Second Prior Year (2010-11)	15,435	16,187	95.4%
First Prior Year (2011-12)	15,446	16,147	95.7%
Historical Average Ratio:			95.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.8%

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

DATA ENTRY: If Form MYPI exists, Estimated P-2 ADA data for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2012-13)	15,428	16,103	95.8%	Met
1st Subsequent Year (2013-14)	15,378	16,053	95.8%	Met
2nd Subsequent Year (2014-15)	14,879	15,528	95.8%	Met

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

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

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

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



#### 4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)			
	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2012-13)	87,131,344.00	87,108,498.00	0.0%	Met
1st Subsequent Year (2013-14)	89,034,051.00	86,839,585.00	-2.5%	Not Met
2nd Subsequent Year (2014-15)	91,146,750.00	85,976,946.00	-5.7%	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)

For the 1st Subsequent Year the district's CBEDs enrollment amount was less than projected, and the RL projection was reduced. For the 2nd Subsequent year, it was determined that the high school in Lammersville School District would be completed and the district would loss approximately 475 students.

## 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)	75,422,326.56	83,686,446.90	90.1%
Second Prior Year (2010-11)	72,245,030.62	79,814,006.12	90.5%
First Prior Year (2011-12)	72,801,093.55	81,316,424.99	89.5%
Historical Average Ratio:			90.0%

	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):	87.0% to 93.0%	87.0% to 93.0%	87.0% to 93.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2012-13)	77,923,242.94	88,674,471.94	87.9%	Met
1st Subsequent Year (2013-14)	79,297,368.98	87,874,021.95	90.2%	Met
2nd Subsequent Year (2014-15)	79,302,311.24	87,870,667.31	90.2%	Met

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

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

- 1a. STANDARD 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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2012-13)	5,548,899.00	7,266,627.00	31.0%	Yes
1st Subsequent Year (2013-14)	5,548,899.00	6,276,018.00	13.1%	Yes
2nd Subsequent Year (2014-15)	5,548,899.00	6,276,018.00	13.1%	Yes

**Explanation:**  
(required if Yes)

Difference in the current year represents deferred revenue from the previous fiscal year, as well as, a projected on-going increase in Title I revenue.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2012-13)	15,325,302.88	16,752,465.00	9.3%	Yes
1st Subsequent Year (2013-14)	15,322,071.00	16,614,138.42	8.4%	Yes
2nd Subsequent Year (2014-15)	14,891,243.00	16,537,188.06	11.1%	Yes

**Explanation:**  
(required if Yes)

Difference in the current year represents deferred revenue from the previous fiscal year, as well as, a projected on-going increase in the Mental Health Grant.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2012-13)	5,654,839.28	5,922,720.00	4.7%	No
1st Subsequent Year (2013-14)	5,654,839.42	5,889,220.42	4.1%	No
2nd Subsequent Year (2014-15)	5,582,254.42	5,816,635.42	4.2%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2012-13)	5,157,319.09	9,435,988.16	83.0%	Yes
1st Subsequent Year (2013-14)	5,187,069.15	3,802,741.87	-26.7%	Yes
2nd Subsequent Year (2014-15)	5,369,402.44	3,726,574.53	-30.6%	Yes

**Explanation:**  
(required if Yes)

Difference in the current year represents carryover from the previous fiscal year, as well as, a projected on-going increases in Title I and the Mental Health Grant.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2012-13)	9,598,526.96	11,325,822.90	18.0%	Yes
1st Subsequent Year (2013-14)	9,548,526.66	11,287,752.89	18.2%	Yes
2nd Subsequent Year (2014-15)	9,548,526.66	11,287,753.35	18.2%	Yes

**Explanation:**  
(required if Yes)

Difference in the current year represents carryover from the previous fiscal year, as well as, a projected on-going increases in Title I and the Mental Health Grant.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2012-13)	26,529,041.16	29,941,812.00	12.9%	Not Met
1st Subsequent Year (2013-14)	26,525,809.42	28,779,376.84	8.5%	Not Met
2nd Subsequent Year (2014-15)	26,022,396.42	28,629,841.48	10.0%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2012-13)	14,755,846.05	20,761,811.06	40.7%	Not Met
1st Subsequent Year (2013-14)	14,735,595.81	15,090,494.76	2.4%	Met
2nd Subsequent Year (2014-15)	14,917,929.10	15,014,327.88	0.6%	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)

Difference in the current year represents deferred revenue from the previous fiscal year, as well as, a projected on-going increase in Title I revenue.

**Explanation:**

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

Difference in the current year represents deferred revenue from the previous fiscal year, as well as, a projected on-going increase in the Mental Health Grant.

**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)

Difference in the current year represents carryover from the previous fiscal year, as well as, a projected on-going increases in Title I and the Mental Health Grant.

**Explanation:**

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

Difference in the current year represents carryover from the previous fiscal year, as well as, a projected on-going increases in Title I and the Mental Health Grant.

## 7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,167,602.55	3,659,638.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		3,237,520.00	

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

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

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

## 8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	3.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.0%</b>

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

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2012-13)	(6,744,593.89)	88,674,471.94	7.6%	Not Met
1st Subsequent Year (2013-14)	(6,275,547.83)	87,874,021.95	7.1%	Not Met
2nd Subsequent Year (2014-15)	(7,502,350.10)	87,870,667.31	8.5%	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)

The increase in deficit spending represents the use of the district's reserves to offset additional budget cuts.

## 9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2012-13)	22,735,286.11		Met
1st Subsequent Year (2013-14)	16,459,737.77		Met
2nd Subsequent Year (2014-15)	8,957,387.67		Met

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

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

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

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

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2012-13)	8,176,393.35		Met

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B)	15,428	15,378	14,879
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?

No

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)
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)	124,761,258.89	120,567,838.37	120,735,516.73
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)	124,761,258.89	120,567,838.37	120,735,516.73
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,742,837.77	3,617,035.15	3,622,065.50
6. Reserve Standard - by Amount (\$61,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,742,837.77	3,617,035.15	3,622,065.50



### 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)	3,742,926.00	3,617,036.00	3,622,066.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	3,742,926.00	3,617,036.00	3,622,066.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>3,742,837.77</b>	<b>3,617,035.15</b>	<b>3,622,065.50</b>
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)

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

No

- 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)?

No

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

## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2012-13)	(13,614,400.00)	(14,311,971.95)	5.1%	697,571.95	Not Met
1st Subsequent Year (2013-14)	(13,856,347.00)	(14,370,980.00)	3.7%	514,633.00	Met
2nd Subsequent Year (2014-15)	(14,133,935.00)	(14,503,260.00)	2.6%	369,325.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2012-13)	42,300.00	42,300.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	42,300.00	42,300.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	6,299,839.00	42,300.00	-99.3%	(6,257,539.00)	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2012-13)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met

#### 1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since 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)

Change due primarily to projected increases in Special Education and transportations costs.

- 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)

Projected Transfers in Original Budget reflected amounts transferred from the district's special reserve fund (fund 17) to address cash flow and adequate reserve issues. At this point it doesn't appear these transfers will be necessary.

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 commitments<sup>1</sup> 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.

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2012
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	2	01 / 8011	01 / 7438, 7439	183,043
Certificates of Participation				
General Obligation Bonds		51 / 8571, 8611, 8612, 8614, 8660	51 / 7438, 7439	80,619,637
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		01 / 8011	01 / 1xxx, 2xxx, 3xxx	125,745

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


Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Current Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases	50,136	22,332	22,332	22,332
Certificates of Participation				
General Obligation Bonds	990,000	1,155,000	1,382,000	1,580,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	39,761	60,745	0	0

Other Long-term Commitments (continued):


Total Annual Payments:	1,079,897	1,238,077	1,404,332	1,602,332
Has total annual payment increased over prior year (2011-12)?	Yes	Yes	Yes	Yes

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

Increase due to General Obligation Bond payments which will be funded through property taxes.

---

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

Yes
-----

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

No
----

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

No
----

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
20,324,156.00	20,324,156.00
21,835,086.00	21,835,086.00
Actuarial	Actuarial
Sep 01, 2011	Sep 01, 2011

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method  
Current Year (2012-13)  
1st Subsequent Year (2013-14)  
2nd Subsequent Year (2014-15)

Budget Adoption (Form 01CS, Item S7A)	First Interim
2,740,735.00	2,740,735.00
2,740,735.00	2,740,735.00
2,740,735.00	2,740,735.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)  
(Funds 01-70, objects 3701-3752)  
Current Year (2012-13)  
1st Subsequent Year (2013-14)  
2nd Subsequent Year (2014-15)

1,865,608.00	1,853,933.00
1,865,608.00	1,853,933.00
1,865,608.00	1,853,933.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2012-13)  
1st Subsequent Year (2013-14)  
2nd Subsequent Year (2014-15)

1,789,317.00	1,789,317.00
1,616,777.00	1,616,777.00
1,615,134.00	1,615,134.00

- d. Number of retirees receiving OPEB benefits  
Current Year (2012-13)  
1st Subsequent Year (2013-14)  
2nd Subsequent Year (2014-15)

110	110
110	110
110	110

4. Comments:

--

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

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

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

No
----

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

n/a
-----

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

n/a
-----

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

No

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

If No, continue with section S8A.

#### Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	707.0	729.7	729.7	713.7

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

691,544

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**

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
7,579,258	7,579,258	7,579,258
0.0%	0.0%	0.0%

**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:

No		
----	--	--

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
874,933	763,023	774,850
2.0%	1.6%	1.6%

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

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

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

**Certificated (Non-management) - Other**

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


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

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

### Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

### 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	458.4	468.8	468.8	468.8

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

### Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

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

### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

### Multiyear Agreement

Total cost of salary settlement

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

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

### Negotiations Not Settled

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

245,261

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**

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
3,614,101	3,614,101	3,614,101
0.0%	0.0%	0.0%

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

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

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

No		
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**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
169,432	104,708	105,755
1.0%	1.0%	1.0%

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

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

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

**Classified (Non-management) - Other**

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


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

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

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

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

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	123.6	123.6	123.6	123.6

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

91,379

4. 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

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	1,093,083	1,093,083	1,093,083
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	91,379	92,721	92,721
3. Percent change in step and column over prior year	1.0%	1.0%	1.0%

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits	0	0	0
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

## 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.

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### S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

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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.

- No

- No

- Yes

- No

- No

- No

- No

- No

- No

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## Printed: 12/8/2012 10:07 AM

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	83,220,859.00	83,161,713.00	8,929,551.28	83,161,713.00	0.00	0.0%
2) Federal Revenue		8100-8299	216,258.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,460,329.00	12,139,810.00	2,225,645.00	12,139,810.00	0.00	0.0%
4) Other Local Revenue		8600-8799	810,191.00	898,027.00	165,567.07	898,027.00	0.00	0.0%
5) TOTAL, REVENUES			95,707,637.00	96,199,550.00	11,320,763.35	96,199,550.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	49,617,461.00	49,227,299.00	13,953,988.39	49,227,298.63	0.37	0.0%
2) Classified Salaries		2000-2999	9,847,064.00	10,470,835.00	3,249,423.23	10,470,834.61	0.39	0.0%
3) Employee Benefits		3000-3999	18,285,610.00	18,225,111.00	5,867,749.71	18,225,109.70	1.30	0.0%
4) Books and Supplies		4000-4999	2,102,692.00	3,847,032.00	328,094.57	3,847,032.10	(0.10)	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,118,664.00	7,229,105.00	2,645,304.36	7,226,173.90	2,931.10	0.0%
6) Capital Outlay		6000-6999	619,722.00	745,222.00	7.50	745,222.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	50,136.00	53,811.00	15,151.73	53,811.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,120,096.00)	(1,121,010.00)	0.00	(1,121,010.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			86,521,253.00	88,677,405.00	26,059,719.49	88,674,471.94		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			9,186,384.00	7,522,145.00	(14,738,956.14)	7,525,078.06		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	42,300.00	42,300.00	0.00	42,300.00	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	(13,614,400.00)	(14,311,971.00)	0.00	(14,311,971.95)	(0.95)	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,572,100.00)	(14,269,671.00)	0.00	(14,269,671.95)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,385,716.00)	(6,747,526.00)	(14,738,956.14)	(6,744,593.89)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,650,843.00	29,479,880.00		29,479,880.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,650,843.00	29,479,880.00		29,479,880.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,650,843.00	29,479,880.00		29,479,880.00		
2) Ending Balance, June 30 (E + F1e)			18,265,127.00	22,732,354.00		22,735,286.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	221,000.00	221,000.00		221,000.00		
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	14,345,773.97	18,753,428.00		18,756,360.11		
Subsequent Year Budget Reductions	0000	9780	11,590,571.97					
Subsequent Year Budget Reductions	1100	9780	2,755,202.00					
Subsequent Year Budget Reductions	0000	9780		15,080,176.00				
Subsequent Year Budget Reductions	1100	9780		3,673,252.00				
Subsequent Year Budget Reductions	0000	9780				15,083,108.11		
Subsequent Year Budget Reductions	1100	9780				3,673,252.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,683,353.03	3,742,926.00		3,742,926.00		
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)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	66,649,648.00	66,316,070.00	9,364,687.00	66,316,070.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	238,957.00	233,947.00	0.00	233,947.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	90.00	146.00	0.00	146.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	17,347,707.00	17,751,254.00	(93,023.44)	17,751,254.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,149,986.00	1,166,066.00	(1,245.72)	1,166,066.00	0.00	0.0%
Prior Years' Taxes		8043	27,353.00	29,627.00	3,042.61	29,627.00	0.00	0.0%
Supplemental Taxes		8044	35,649.00	46,326.00	21,563.49	46,326.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,681,954.00	1,434,038.00	(61,648.99)	1,434,038.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	131,024.00	0.00	131,024.00	0.00	0.0%
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			87,131,344.00	87,108,498.00	9,233,374.95	87,108,498.00	0.00	0.0%
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,582,342.00)	(2,582,342.00)	0.00	(2,582,342.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	173,381.00	160,740.00	79,643.16	160,740.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,501,524.00)	(1,525,183.00)	(383,466.83)	(1,525,183.00)	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			83,220,859.00	83,161,713.00	8,929,551.28	83,161,713.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290						
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue	All Other	8290	216,258.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			216,258.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	1,177.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,116,530.00	2,116,530.00	568,822.00	2,116,530.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	432,489.00	391.00	432,489.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,886,626.00	2,055,796.00	0.00	2,055,796.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	7,457,173.00	7,534,995.00	1,655,255.00	7,534,995.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>11,460,329.00</b>	<b>12,139,810.00</b>	<b>2,225,645.00</b>	<b>12,139,810.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	10,005.00	45,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	15,000.00	15,000.00	8,338.00	15,000.00	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	40,000.00	40,000.00	1,982.45	40,000.00	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	710,191.00	798,027.00	145,241.62	798,027.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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%

Description	Resource Codes	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			810,191.00	898,027.00	165,567.07	898,027.00	0.00	0.0%
TOTAL, REVENUES			95,707,637.00	96,199,550.00	11,320,763.35	96,199,550.00	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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	42,858,310.00	42,888,489.00	11,966,747.59	42,888,488.63	0.37	0.0%
Certificated Pupil Support Salaries		1200	2,342,866.00	2,052,483.00	684,843.79	2,052,483.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,914,961.00	3,782,387.00	1,264,017.81	3,782,387.00	0.00	0.0%
Other Certificated Salaries		1900	501,324.00	503,940.00	38,379.20	503,940.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			49,617,461.00	49,227,299.00	13,953,988.39	49,227,298.63	0.37	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	232,133.00	1,051,292.00	170,567.98	1,051,292.00	0.00	0.0%
Classified Support Salaries		2200	4,309,174.00	4,186,284.00	1,373,128.94	4,186,283.85	0.15	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,249,905.00	1,251,532.00	415,216.29	1,251,532.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,620,953.00	3,563,210.00	1,166,585.43	3,563,209.76	0.24	0.0%
Other Classified Salaries		2900	434,899.00	418,517.00	123,924.59	418,517.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,847,064.00	10,470,835.00	3,249,423.23	10,470,834.61	0.39	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,078,501.00	4,055,882.00	1,143,045.35	4,055,881.34	0.66	0.0%
PERS		3201-3202	1,118,249.00	1,189,680.00	362,897.17	1,189,680.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,254,788.00	1,366,333.00	408,014.73	1,366,332.86	0.14	0.0%
Health and Welfare Benefits		3401-3402	7,422,453.00	7,226,384.00	2,155,360.01	7,226,384.00	0.00	0.0%
Unemployment Insurance		3501-3502	657,895.00	657,212.00	194,483.26	657,211.69	0.31	0.0%
Workers' Compensation		3601-3602	1,198,677.00	1,200,078.00	345,707.22	1,200,077.81	0.19	0.0%
OPEB, Allocated		3701-3702	1,841,267.00	1,829,592.00	574,857.45	1,829,592.00	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	81,350.00	67,520.00	50,955.31	67,520.00	0.00	0.0%
Other Employee Benefits		3901-3902	632,430.00	632,430.00	632,429.21	632,430.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,285,610.00	18,225,111.00	5,867,749.71	18,225,109.70	1.30	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	300,000.00	754,957.00	11,192.11	754,957.00	0.00	0.0%
Books and Other Reference Materials		4200	115,395.00	176,871.00	3,743.54	176,871.00	0.00	0.0%
Materials and Supplies		4300	1,491,395.00	2,660,408.00	225,539.54	2,660,408.10	(0.10)	0.0%
Noncapitalized Equipment		4400	195,902.00	254,796.00	87,619.38	254,796.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,102,692.00	3,847,032.00	328,094.57	3,847,032.10	(0.10)	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	94,113.00	119,238.00	14,085.72	119,238.00	0.00	0.0%
Dues and Memberships		5300	48,412.00	47,897.00	27,806.09	47,897.00	0.00	0.0%
Insurance		5400-5450	665,000.00	665,000.00	664,677.00	665,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,053,300.00	3,053,300.00	1,214,249.67	3,053,300.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	174,490.00	207,784.00	58,498.46	207,784.00	0.00	0.0%
Transfers of Direct Costs		5710	42,000.00	40,922.00	(1,076.06)	37,990.00	2,932.00	7.2%
Transfers of Direct Costs - Interfund		5750	0.00	(4,831.00)	(4,830.69)	(4,831.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,446,238.00	2,495,923.00	589,105.74	2,495,923.42	(0.42)	0.0%
Communications		5900	595,111.00	603,872.00	82,788.43	603,872.48	(0.48)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,118,664.00	7,229,105.00	2,645,304.36	7,226,173.90	2,931.10	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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	616,722.00	742,222.00	7.50	742,222.00	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	500.00	500.00	0.00	500.00	0.00	0.0%
Equipment Replacement		6500	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			619,722.00	745,222.00	7.50	745,222.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	50,136.00	53,811.00	15,151.73	53,811.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			50,136.00	53,811.00	15,151.73	53,811.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(956,770.00)	(957,684.00)	0.00	(957,684.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(163,326.00)	(163,326.00)	0.00	(163,326.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,120,096.00)	(1,121,010.00)	0.00	(1,121,010.00)	0.00	0.0%
TOTAL, EXPENDITURES			86,521,253.00	88,677,405.00	26,059,719.49	88,674,471.94	2,933.06	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	42,300.00	42,300.00	0.00	42,300.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			42,300.00	42,300.00	0.00	42,300.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(13,614,400.00)	(14,311,971.00)	0.00	(14,311,971.95)	(0.95)	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			(13,614,400.00)	(14,311,971.00)	0.00	(14,311,971.95)	(0.95)	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(13,572,100.00)	(14,269,671.00)	0.00	(14,269,671.95)	(0.95)	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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	2,582,342.00	2,582,342.00	0.00	2,582,342.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,332,641.00	7,266,627.00	215,312.41	7,266,627.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,864,974.00	4,612,655.00	677,620.88	4,612,655.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,844,647.00	5,024,693.00	1,329,771.51	5,024,693.00	0.00	0.0%
5) TOTAL, REVENUES			16,624,604.00	19,486,317.00	2,222,704.80	19,486,317.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	10,259,961.00	11,458,599.00	3,430,550.13	11,458,600.51	(1.51)	0.0%
2) Classified Salaries		2000-2999	7,488,678.00	7,610,966.00	2,348,467.98	7,610,965.28	0.72	0.0%
3) Employee Benefits		3000-3999	5,023,227.00	5,318,773.00	1,593,217.05	5,318,773.10	(0.10)	0.0%
4) Books and Supplies		4000-4999	3,054,628.00	5,588,956.00	646,848.09	5,588,956.06	(0.06)	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,479,863.00	4,099,649.00	577,371.74	4,099,649.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	71,814.00	71,813.52	71,814.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	975,876.00	980,345.00	9,356.40	980,345.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	956,770.00	957,684.00	0.00	957,684.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,239,003.00	36,086,786.00	8,677,624.91	36,086,786.95		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,614,399.00)	(16,600,469.00)	(6,454,920.11)	(16,600,469.95)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	5,031.00	0.00	5,031.00	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	13,614,400.00	14,311,971.00	0.00	14,311,971.95	0.95	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,614,400.00	14,317,002.00	0.00	14,317,002.95		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1.00	(2,283,467.00)	(6,454,920.11)	(2,283,467.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1.00	2,283,467.00		2,283,467.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.00	2,283,467.00		2,283,467.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.00	2,283,467.00		2,283,467.00		
2) Ending Balance, June 30 (E + F1e)			2.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
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	2,582,342.00	2,582,342.00	0.00	2,582,342.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			2,582,342.00	2,582,342.00	0.00	2,582,342.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,296,970.00	2,279,133.00	0.00	2,279,133.00	0.00	0.0%
Special Education Discretionary Grants		8182	189,031.00	189,031.00	0.00	189,031.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	81,786.00	122,447.00	30,660.90	122,447.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	0.00	0.46	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,789,746.00	2,895,497.00	0.00	2,895,497.00	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	321,100.00	527,586.00	44,532.91	527,586.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	465,496.00	941,408.00	67,216.44	941,408.00	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	81,190.00	143,614.00	0.00	143,614.00	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	107,322.00	167,911.00	72,901.70	167,911.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,332,641.00</b>	<b>7,266,627.00</b>	<b>215,312.41</b>	<b>7,266,627.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	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	606,418.00	606,418.00	169,798.00	606,418.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,302,905.00	2,302,905.00	460,517.00	2,302,905.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	4,451.00	4,451.00	1,245.00	4,451.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	392,563.00	589,227.00	0.00	589,227.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	558,637.00	1,109,654.00	46,060.88	1,109,654.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,864,974.00</b>	<b>4,612,655.00</b>	<b>677,620.88</b>	<b>4,612,655.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	190,000.00	190,000.00	137,219.96	190,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	907,637.00	905,444.00	160,427.78	905,444.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,031,494.00	1,064,994.00	62,806.95	1,064,994.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,715,516.00	2,864,255.00	969,316.82	2,864,255.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	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			4,844,647.00	5,024,693.00	1,329,771.51	5,024,693.00	0.00	0.0%
TOTAL, REVENUES			16,624,604.00	19,486,317.00	2,222,704.80	19,486,317.00	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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	8,181,782.00	9,014,974.00	2,695,107.60	8,824,432.15	190,541.85	2.1%
Certificated Pupil Support Salaries		1200	805,241.00	948,127.00	292,266.49	918,545.50	29,581.50	3.1%
Certificated Supervisors' and Administrators' Salaries		1300	740,284.00	795,047.00	241,768.08	795,046.86	0.14	0.0%
Other Certificated Salaries		1900	532,654.00	700,451.00	201,407.96	920,576.00	(220,125.00)	-31.4%
TOTAL, CERTIFICATED SALARIES			10,259,961.00	11,458,599.00	3,430,550.13	11,458,600.51	(1.51)	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,180,130.00	3,260,074.00	920,136.86	3,253,798.28	6,275.72	0.2%
Classified Support Salaries		2200	3,552,902.00	3,549,899.00	1,171,441.27	3,549,636.00	263.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	221,257.00	230,402.00	74,485.65	230,402.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	534,389.00	570,266.00	182,080.80	575,058.00	(4,792.00)	-0.8%
Other Classified Salaries		2900	0.00	325.00	323.40	2,071.00	(1,746.00)	-537.2%
TOTAL, CLASSIFIED SALARIES			7,488,678.00	7,610,966.00	2,348,467.98	7,610,965.28	0.72	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	825,964.00	915,478.00	272,285.17	967,760.04	(52,282.04)	-5.7%
PERS		3201-3202	803,708.00	820,622.00	245,886.43	814,291.18	6,330.82	0.8%
OASDI/Medicare/Alternative		3301-3302	617,570.00	674,244.00	212,591.00	669,511.77	4,732.23	0.7%
Health and Welfare Benefits		3401-3402	2,132,841.00	2,222,383.00	654,394.62	2,186,240.34	36,142.66	1.6%
Unemployment Insurance		3501-3502	195,225.00	209,937.00	63,530.90	208,137.68	1,799.32	0.9%
Workers' Compensation		3601-3602	356,610.00	383,617.00	116,042.89	380,279.14	3,337.86	0.9%
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	91,309.00	92,492.00	28,486.04	92,552.95	(60.95)	-0.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,023,227.00	5,318,773.00	1,593,217.05	5,318,773.10	(0.10)	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	100,000.00	100,000.00	47,430.81	100,000.00	0.00	0.0%
Books and Other Reference Materials		4200	20,845.00	42,618.00	16,667.14	44,618.00	(2,000.00)	-4.7%
Materials and Supplies		4300	2,701,301.00	5,014,066.00	454,079.76	4,986,588.06	27,477.94	0.5%
Noncapitalized Equipment		4400	232,482.00	432,272.00	128,670.38	457,750.00	(25,478.00)	-5.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,054,628.00	5,588,956.00	646,848.09	5,588,956.06	(0.06)	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	117,520.00	145,487.00	15,301.68	48,208.00	97,279.00	66.9%
Dues and Memberships		5300	2,710.00	3,199.00	0.00	3,199.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	17,950.00	6,950.00	1,276.68	5,950.00	1,000.00	14.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	251,695.00	499,949.00	151,757.19	513,674.00	(13,725.00)	-2.7%
Transfers of Direct Costs		5710	(42,000.00)	(40,922.00)	1,076.06	(37,990.00)	(2,932.00)	7.2%
Transfers of Direct Costs - Interfund		5750	(6,000.00)	(6,000.00)	0.00	(5,466.00)	(534.00)	8.9%
Professional/Consulting Services and Operating Expenditures		5800	2,115,692.00	3,461,460.00	406,589.00	3,542,552.52	(81,092.52)	-2.3%
Communications		5900	22,296.00	29,526.00	1,371.13	29,521.48	4.52	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,479,863.00	4,099,649.00	577,371.74	4,099,649.00	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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	71,814.00	71,813.52	71,814.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	71,814.00	71,813.52	71,814.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	10,000.00	10,000.00	0.00	10,000.00	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	951,330.00	951,330.00	0.00	951,330.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	900.00	650.00	611.80	650.00	0.00	0.0%
Other Debt Service - Principal		7439	13,646.00	18,365.00	8,744.60	18,365.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			975,876.00	980,345.00	9,356.40	980,345.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	956,770.00	957,684.00	0.00	957,684.00	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			956,770.00	957,684.00	0.00	957,684.00	0.00	0.0%
TOTAL, EXPENDITURES			30,239,003.00	36,086,786.00	8,677,624.91	36,086,786.95	(0.95)	0.0%



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<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	5,031.00	0.00	5,031.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	5,031.00	0.00	5,031.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	13,614,400.00	14,311,971.00	0.00	14,311,971.95	0.95	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			13,614,400.00	14,311,971.00	0.00	14,311,971.95	0.95	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			13,614,400.00	14,317,002.00	0.00	14,317,002.95	(0.95)	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	85,803,201.00	85,744,055.00	8,929,551.28	85,744,055.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,548,899.00	7,266,627.00	215,312.41	7,266,627.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,325,303.00	16,752,465.00	2,903,265.88	16,752,465.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,654,838.00	5,922,720.00	1,495,338.58	5,922,720.00	0.00	0.0%
5) TOTAL, REVENUES			112,332,241.00	115,685,867.00	13,543,468.15	115,685,867.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	59,877,422.00	60,685,898.00	17,384,538.52	60,685,899.14	(1.14)	0.0%
2) Classified Salaries		2000-2999	17,335,742.00	18,081,801.00	5,597,891.21	18,081,799.89	1.11	0.0%
3) Employee Benefits		3000-3999	23,308,837.00	23,543,884.00	7,460,966.76	23,543,882.80	1.20	0.0%
4) Books and Supplies		4000-4999	5,157,320.00	9,435,988.00	974,942.66	9,435,988.16	(0.16)	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,598,527.00	11,328,754.00	3,222,676.10	11,325,822.90	2,931.10	0.0%
6) Capital Outlay		6000-6999	619,722.00	817,036.00	71,821.02	817,036.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,026,012.00	1,034,156.00	24,508.13	1,034,156.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(163,326.00)	(163,326.00)	0.00	(163,326.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			116,760,256.00	124,764,191.00	34,737,344.40	124,761,258.89		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,428,015.00)	(9,078,324.00)	(21,193,876.25)	(9,075,391.89)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	42,300.00	47,331.00	0.00	47,331.00	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			42,300.00	47,331.00	0.00	47,331.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,385,715.00)	(9,030,993.00)	(21,193,876.25)	(9,028,060.89)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,650,844.00	31,763,347.00		31,763,347.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,650,844.00	31,763,347.00		31,763,347.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,650,844.00	31,763,347.00		31,763,347.00		
2) Ending Balance, June 30 (E + F1e)			18,265,129.00	22,732,354.00		22,735,286.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	221,000.00	221,000.00		221,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2.00	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	14,345,773.97	18,753,428.00		18,756,360.11		
Subsequent Year Budget Reductions	0000	9780	11,590,571.97					
Subsequent Year Budget Reductions	1100	9780	2,755,202.00					
Subsequent Year Budget Reductions	0000	9780		15,080,176.00				
Subsequent Year Budget Reductions	1100	9780		3,673,252.00				
Subsequent Year Budget Reductions	0000	9780				15,083,108.11		
Subsequent Year Budget Reductions	1100	9780				3,673,252.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,683,353.03	3,742,926.00		3,742,926.00		
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)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	66,649,648.00	66,316,070.00	9,364,687.00	66,316,070.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	238,957.00	233,947.00	0.00	233,947.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	90.00	146.00	0.00	146.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	17,347,707.00	17,751,254.00	(93,023.44)	17,751,254.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,149,986.00	1,166,066.00	(1,245.72)	1,166,066.00	0.00	0.0%
Prior Years' Taxes		8043	27,353.00	29,627.00	3,042.61	29,627.00	0.00	0.0%
Supplemental Taxes		8044	35,649.00	46,326.00	21,563.49	46,326.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,681,954.00	1,434,038.00	(61,648.99)	1,434,038.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	131,024.00	0.00	131,024.00	0.00	0.0%
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			87,131,344.00	87,108,498.00	9,233,374.95	87,108,498.00	0.00	0.0%
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,582,342.00)	(2,582,342.00)	0.00	(2,582,342.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	2,582,342.00	2,582,342.00	0.00	2,582,342.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	173,381.00	160,740.00	79,643.16	160,740.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,501,524.00)	(1,525,183.00)	(383,466.83)	(1,525,183.00)	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			85,803,201.00	85,744,055.00	8,929,551.28	85,744,055.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,296,970.00	2,279,133.00	0.00	2,279,133.00	0.00	0.0%
Special Education Discretionary Grants		8182	189,031.00	189,031.00	0.00	189,031.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	81,786.00	122,447.00	30,660.90	122,447.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	0.00	0.46	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,789,746.00	2,895,497.00	0.00	2,895,497.00	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	321,100.00	527,586.00	44,532.91	527,586.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	465,496.00	941,408.00	67,216.44	941,408.00	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	81,190.00	143,614.00	0.00	143,614.00	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	323,580.00	167,911.00	72,901.70	167,911.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,548,899.00</b>	<b>7,266,627.00</b>	<b>215,312.41</b>	<b>7,266,627.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	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	606,418.00	606,418.00	169,798.00	606,418.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,302,905.00	2,302,905.00	460,517.00	2,302,905.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	4,451.00	4,451.00	1,245.00	4,451.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	1,177.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,116,530.00	2,116,530.00	568,822.00	2,116,530.00	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	432,489.00	391.00	432,489.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,279,189.00	2,645,023.00	0.00	2,645,023.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,015,810.00	8,644,649.00	1,701,315.88	8,644,649.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>15,325,303.00</b>	<b>16,752,465.00</b>	<b>2,903,265.88</b>	<b>16,752,465.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	10,005.00	45,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	15,000.00	15,000.00	8,338.00	15,000.00	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	190,000.00	190,000.00	137,219.96	190,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	947,637.00	945,444.00	162,410.23	945,444.00	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	1,741,685.00	1,863,021.00	208,048.57	1,863,021.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,715,516.00	2,864,255.00	969,316.82	2,864,255.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,654,838.00	5,922,720.00	1,495,338.58	5,922,720.00	0.00	0.0%
TOTAL, REVENUES			112,332,241.00	115,685,867.00	13,543,468.15	115,685,867.00	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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	51,040,092.00	51,903,463.00	14,661,855.19	51,712,920.78	190,542.22	0.4%
Certificated Pupil Support Salaries		1200	3,148,107.00	3,000,610.00	977,110.28	2,971,028.50	29,581.50	1.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,655,245.00	4,577,434.00	1,505,785.89	4,577,433.86	0.14	0.0%
Other Certificated Salaries		1900	1,033,978.00	1,204,391.00	239,787.16	1,424,516.00	(220,125.00)	-18.3%
TOTAL, CERTIFICATED SALARIES			59,877,422.00	60,685,898.00	17,384,538.52	60,685,899.14	(1.14)	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,412,263.00	4,311,366.00	1,090,704.84	4,305,090.28	6,275.72	0.1%
Classified Support Salaries		2200	7,862,076.00	7,736,183.00	2,544,570.21	7,735,919.85	263.15	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,471,162.00	1,481,934.00	489,701.94	1,481,934.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,155,342.00	4,133,476.00	1,348,666.23	4,138,267.76	(4,791.76)	-0.1%
Other Classified Salaries		2900	434,899.00	418,842.00	124,247.99	420,588.00	(1,746.00)	-0.4%
TOTAL, CLASSIFIED SALARIES			17,335,742.00	18,081,801.00	5,597,891.21	18,081,799.89	1.11	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,904,465.00	4,971,360.00	1,415,330.52	5,023,641.38	(52,281.38)	-1.1%
PERS		3201-3202	1,921,957.00	2,010,302.00	608,783.60	2,003,971.18	6,330.82	0.3%
OASDI/Medicare/Alternative		3301-3302	1,872,358.00	2,040,577.00	620,605.73	2,035,844.63	4,732.37	0.2%
Health and Welfare Benefits		3401-3402	9,555,294.00	9,448,767.00	2,809,754.63	9,412,624.34	36,142.66	0.4%
Unemployment Insurance		3501-3502	853,120.00	867,149.00	258,014.16	865,349.37	1,799.63	0.2%
Workers' Compensation		3601-3602	1,555,287.00	1,583,695.00	461,750.11	1,580,356.95	3,338.05	0.2%
OPEB, Allocated		3701-3702	1,841,267.00	1,829,592.00	574,857.45	1,829,592.00	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	172,659.00	160,012.00	79,441.35	160,072.95	(60.95)	0.0%
Other Employee Benefits		3901-3902	632,430.00	632,430.00	632,429.21	632,430.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			23,308,837.00	23,543,884.00	7,460,966.76	23,543,882.80	1.20	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	400,000.00	854,957.00	58,622.92	854,957.00	0.00	0.0%
Books and Other Reference Materials		4200	136,240.00	219,489.00	20,410.68	221,489.00	(2,000.00)	-0.9%
Materials and Supplies		4300	4,192,696.00	7,674,474.00	679,619.30	7,646,996.16	27,477.84	0.4%
Noncapitalized Equipment		4400	428,384.00	687,068.00	216,289.76	712,546.00	(25,478.00)	-3.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,157,320.00	9,435,988.00	974,942.66	9,435,988.16	(0.16)	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	211,633.00	264,725.00	29,387.40	167,446.00	97,279.00	36.7%
Dues and Memberships		5300	51,122.00	51,096.00	27,806.09	51,096.00	0.00	0.0%
Insurance		5400-5450	665,000.00	665,000.00	664,677.00	665,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,071,250.00	3,060,250.00	1,215,526.35	3,059,250.00	1,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	426,185.00	707,733.00	210,255.65	721,458.00	(13,725.00)	-1.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,000.00)	(10,831.00)	(4,830.69)	(10,297.00)	(534.00)	4.9%
Professional/Consulting Services and Operating Expenditures		5800	4,561,930.00	5,957,383.00	995,694.74	6,038,475.94	(81,092.94)	-1.4%
Communications		5900	617,407.00	633,398.00	84,159.56	633,393.96	4.04	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,598,527.00	11,328,754.00	3,222,676.10	11,325,822.90	2,931.10	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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	616,722.00	742,222.00	7.50	742,222.00	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	500.00	72,314.00	71,813.52	72,314.00	0.00	0.0%
Equipment Replacement		6500	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			619,722.00	817,036.00	71,821.02	817,036.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	10,000.00	10,000.00	0.00	10,000.00	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	951,330.00	951,330.00	0.00	951,330.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	900.00	650.00	611.80	650.00	0.00	0.0%
Other Debt Service - Principal		7439	63,782.00	72,176.00	23,896.33	72,176.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,026,012.00	1,034,156.00	24,508.13	1,034,156.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(163,326.00)	(163,326.00)	0.00	(163,326.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(163,326.00)	(163,326.00)	0.00	(163,326.00)	0.00	0.0%
TOTAL, EXPENDITURES			116,760,256.00	124,764,191.00	34,737,344.40	124,761,258.89	2,932.11	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	42,300.00	47,331.00	0.00	47,331.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			42,300.00	47,331.00	0.00	47,331.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			42,300.00	47,331.00	0.00	47,331.00	0.00	0.0%

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>ELEMENTARY</b>						
1. General Education	9,173.18	9,179.68	9,179.68	9,179.68	0.00	0%
2. Special Education	283.83	271.37	271.37	271.37	0.00	0%
<b>HIGH SCHOOL</b>						
3. General Education	5,794.51	5,798.65	5,798.65	5,798.65	0.00	0%
4. Special Education	186.45	178.27	178.27	178.27	0.00	0%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	3.54	3.54	3.54	3.54	0.00	0%
6. Special Education	132.49	131.94	131.94	131.94	0.00	0%
7. TOTAL, K-12 ADA	15,574.00	15,563.45	15,563.45	15,563.45	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	15,574.00	15,563.45	15,563.45	15,563.45	0.00	0%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
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)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%

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

# TRACY UNIFIED SCHOOL DISTRICT

## ACTUAL AND PROJECTED MONTHLY CASH FLOWS Fiscal Year 2012-13 GENERAL FUND

X | First Period Interim

| Second Period Interim

| Unaudited Actuals

Notice: SCJOE is not responsible for the estimates included in the cash flow calculation spreadsheet. Districts should be carefully evaluating and adjusting the calculation for information they are aware of specific to their district that will impact the calculation estimates.

Completed:  
Revised:

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUALS	EXP. UNEXP.	TOTAL
<b>A. BEGINNING CASH</b>	1,542,241.76	14,891,924.93	18,666,556.91	16,774,733.83	8,858,434.35	6,735,568.35	9,136,062.35	13,565,522.35	8,034,086.35	721,591.35	8,514,007.35	(2,090,071.65)			
<b>B. RECEIPTS</b>															
Revenue Limit:															
Property Tax	141.80	(135,608.83)	4,154.98	0.00	37,033.00	5,309,977.00	1,096,441.00	0.00	209.00	12,830,009.00	31,518.00	1,618,553.00	0.00	0.00	20,792,427.95
State Aid - 8011 only	0.00	964,815.00	6,075,312.00	2,324,560.00	4,294,693.00	4,294,693.00	8,295,075.00	2,717,688.00	0.00	1,358,844.00	0.00	18,150,086.00	17,840,305.00	0.00	66,316,071.00
Other	14,897.71	(66,535.47)	(155,551.58)	(96,634.33)	(186,614.00)	(186,614.00)	(186,614.00)	(174,815.00)	(263,497.00)	10,027.00	(77,370.00)	4,879.00	0.00	0.00	(1,364,441.67)
Federal Revenues	9,392.43	390.25	205,529.73	0.00	17,390.00	437,078.00	781,390.00	1,213,295.00	774,889.00	45,020.00	679,769.00	3,051,137.00	51,347.00	0.00	7,266,627.41
Other State Revenues	0.00	416,640.00	548,144.88	1,938,481.00	1,653,481.00	1,266,679.00	2,454,238.00	1,096,665.00	324,738.00	2,634,626.00	565,818.00	3,852,954.00	0.00	0.00	16,752,464.88
Other Local Revenues	7,591.34	91,292.20	589,896.63	806,558.41	550,655.00	673,860.00	1,021,174.00	244,715.00	245,392.00	395,100.00	191,054.00	915,419.00	190,012.00	0.00	5,922,719.58
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,331.00	0.00	0.00	47,331.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUB-TOTAL</b>														0.00	<b>115,733,200.15</b>
Other Rcpts/Non-Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
<b>TOTAL RECEIPTS</b>	32,023.28	1,270,993.15	7,267,486.64	4,972,965.08	6,366,638.00	11,795,673.00	13,461,704.00	5,097,548.00	1,081,731.00	17,273,626.00	1,390,789.00	27,640,359.00	18,081,664.00	0.00	115,733,200.15
<b>C. DISBURSEMENTS</b>															
Certificated Salary	1,865,277.86	5,071,883.42	5,181,140.07	5,266,237.17	4,905,694.00	5,023,378.00	4,810,204.00	4,704,944.00	4,949,781.00	4,867,735.00	5,299,032.00	8,530,132.00	210,461.00	0.00	60,685,899.52
Classified Salary	948,429.42	1,516,641.18	1,564,498.96	1,568,321.65	1,483,241.00	1,631,350.00	1,460,200.00	1,432,448.00	1,545,288.00	1,480,310.00	1,493,031.00	1,850,779.00	107,261.00	0.00	18,081,799.21
Employee Benefits	1,597,575.90	1,937,605.01	1,968,868.03	1,956,917.82	1,934,713.00	1,996,617.00	1,921,519.00	1,919,506.00	1,950,593.00	1,921,296.00	2,074,610.00	2,312,163.00	51,899.00	0.00	23,543,882.76
Supplies	94,158.11	254,490.10	280,331.82	345,962.63	207,857.00	185,562.00	380,257.00	261,743.00	218,570.00	314,480.00	1,865,954.00	3,270,978.00	1,755,644.00	0.00	9,435,987.66
Services	785,785.72	681,054.10	711,360.15	1,044,476.13	754,522.00	712,354.00	823,922.00	598,394.00	639,288.00	704,973.00	1,260,763.00	994,271.00	1,614,659.00	0.00	11,325,822.10
Capital Outlays	0.00	0.00	7.50	71,813.52	215,951.00	13,006.00	18,351.00	13,785.00	11,794.00	2,705.00	0.00	456,873.00	12,750.00	0.00	817,036.02
Other Outgo	7,261.00	8,291.98	4,616.79	4,338.36	3,882.00	4,344.00	(14,013.00)	4,789.00	6,269.00	970,242.00	1,959.00	(131,423.00)	274.00	0.00	870,831.13
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUB-TOTAL</b>															124,761,258.40
Other Dsbrsmnts/Non-Expenditur	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	5,298,488.01	9,469,965.79	9,710,823.32	10,258,067.28	9,505,860.00	9,566,611.00	9,400,440.00	8,935,609.00	9,321,583.00	10,261,741.00	11,995,349.00	17,283,773.00	3,752,948.00	0.00	124,761,258.40
<b>D. BALANCE SHEET TRANSACTIONS</b>															
<b>Assets</b>															
Cash Not in Treasury	0.00	0.00	827.15	(58,719.73)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(57,892.58)
Accounts Receivable (RL only)	16,757,588.00	10,877,524.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(17,840,305.00)	0.00	9,794,807.00
Accounts Receivable (excluding RL)	3,620,934.63	1,192,678.48	770,250.83	588,284.76	266,288.00	(230,425.00)	1,115,733.00	91,635.00	118,230.00	21,192.00	349.00	(57,039.00)	(241,359.00)	0.00	7,256,752.70
Due From Other Funds	0.00	0.00	0.00	326,637.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	326,637.73
Stores	8,050.40	25,516.57	(8,097.31)	(46,275.97)	754,337.00	403,217.00	(743,587.00)	(1,785,152.00)	808,843.00	759,091.00	0.00	0.00	0.00	0.00	175,942.69
Prepaid Expenditures	0.00	0.00	2,678.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,678.45
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Subtotal Assets</b>	20,386,573.03	12,095,719.05	765,659.12	809,926.79	1,020,625.00	172,792.00	372,146.00	(1,693,517.00)	927,073.00	780,283.00	349.00	(57,039.00)	(18,081,664.00)	0.00	17,498,925.99
<b>Liabilities</b>															
Accounts Payable	1,770,425.13	122,114.43	20,376.83	(2,161.25)	4,269.00	1,360.00	3,950.00	(142.00)	(284.00)	(248.00)	(132.00)	33,082.00	(3,752,948.00)	0.00	(1,800,337.86)
Due to Other Funds	0.00	0.00	0.00	3,443,285.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,443,285.32
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	0.00	0.00	193,768.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193,768.69
<b>Subtotal Liabilities</b>	1,770,425.13	122,114.43	214,145.52	3,441,124.07	4,269.00	1,360.00	3,950.00	(142.00)	(284.00)	(248.00)	(132.00)	33,082.00	(3,752,948.00)	0.00	1,836,716.15
Suspense Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Balance Sheet Transactions</b>	18,616,147.90	11,973,604.62	551,513.60	(2,631,197.28)	1,016,356.00	171,432.00	368,196.00	(1,693,375.00)	927,357.00	780,531.00	481.00	(90,121.00)	(14,328,716.00)	0.00	15,662,209.84
<b>E. NET INCREASE/DECREASE</b>	13,349,683.17	3,774,631.98	(1,891,823.08)	(7,916,299.48)	(2,122,866.00)	2,400,494.00	4,429,460.00	(5,531,436.00)	(7,312,495.00)	7,792,416.00	#####	10,266,465.00	0.00	0.00	6,634,151.59
<b>F. ENDING CASH</b>	14,891,924.93	18,666,556.91	16,774,733.83	8,858,434.35	6,735,568.35	9,136,062.35	13,565,522.35	8,034,086.35	721,591.35	8,514,007.35	(2,090,071.65)	8,176,393.35			

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	83,161,713.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		7,052.96	0.00%	7,052.96	2.24%	7,210.96
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RLI, line 5b, ID 0719)		22.50	0.00%	22.50	2.31%	23.02
c. Revenue Limit ADA (Form RLI, line 5c, ID 0033)		15,563.45	-0.32%	15,513.73	-3.22%	15,014.83
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		110,118,567.94	-0.32%	109,766,776.07	-1.05%	108,616,979.92
e. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	0.00
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		110,118,567.94	-0.32%	109,766,776.07	-1.05%	108,616,979.92
g. Deficit Factor (Form RLI, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		85,592,960.49	-0.32%	85,319,519.70	-1.05%	84,425,806.15
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
j. Revenue Limit Transfers (Objects 8091 and 8097)		(2,582,342.00)	-0.16%	(2,578,327.00)	2.08%	(2,632,047.00)
k. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		151,094.00	0.00%	151,094.00	-10.51%	135,219.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		83,161,712.49	-0.32%	82,892,286.70	-1.16%	81,928,978.15
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	12,139,810.00	-0.02%	12,136,840.42	-0.51%	12,074,857.06
4. Other Local Revenues	8600-8799	898,027.00	0.00%	898,027.00	-8.08%	825,442.00
5. Other Financing Sources						
a. Transfers In	8900-8929	42,300.00	0.00%	42,300.00	0.00%	42,300.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(14,311,971.95)	0.41%	(14,370,980.00)	0.92%	(14,503,260.00)
6. Total (Sum lines A1l thru A5)		81,929,877.54	-0.40%	81,598,474.12	-1.51%	80,368,317.21
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				49,227,298.63		49,990,321.63
b. Step & Column Adjustment				763,023.00		774,850.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(960,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	49,227,298.63	1.55%	49,990,321.63	-0.37%	49,805,171.63
2. Classified Salaries						
a. Base Salaries				10,470,834.61		10,575,542.61
b. Step & Column Adjustment				104,708.00		105,755.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,470,834.61	1.00%	10,575,542.61	1.00%	10,681,297.61
3. Employee Benefits	3000-3999	18,225,109.70	2.78%	18,731,504.74	0.45%	18,815,842.00
4. Books and Supplies	4000-4999	3,847,032.10	-53.34%	1,795,025.43	0.00%	1,795,025.43
5. Services and Other Operating Expenditures	5000-5999	7,226,173.90	0.04%	7,229,104.70	0.00%	7,229,104.70
6. Capital Outlay	6000-6999	745,222.00	-16.84%	619,722.00	0.00%	619,722.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	53,811.00	0.00%	53,811.00	-42.57%	30,906.10
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,121,010.00)	0.00%	(1,121,010.16)	-1.30%	(1,106,402.16)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		88,674,471.94	-0.90%	87,874,021.95	0.00%	87,870,667.31
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(6,744,594.40)		(6,275,547.83)		(7,502,350.10)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01I, line F1e)		29,479,880.00		22,735,285.60		16,459,737.77
2. Ending Fund Balance (Sum lines C and D1)		22,735,285.60		16,459,737.77		8,957,387.67
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	236,000.00		236,000.00		236,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	18,756,360.11		12,606,701.77		5,099,321.67
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,742,926.00		3,617,036.00		3,622,066.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,735,286.11		16,459,737.77		8,957,387.67

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,742,926.00		3,617,036.00		3,622,066.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		3,742,926.00		3,617,036.00		3,622,066.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Line B1d 2014-15 reflects reduction due to loss of students to Lammersville.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	2,582,342.00	-0.16%	2,578,327.00	2.08%	2,632,047.00
2. Federal Revenues	8100-8299	7,266,627.00	-13.63%	6,276,018.00	0.00%	6,276,018.00
3. Other State Revenues	8300-8599	4,612,655.00	-2.93%	4,477,298.00	-0.33%	4,462,331.00
4. Other Local Revenues	8600-8799	5,024,693.00	-0.67%	4,991,193.42	0.00%	4,991,193.42
5. Other Financing Sources						
a. Transfers In	8900-8929	5,031.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	14,311,971.95	0.41%	14,370,980.00	0.92%	14,503,260.00
6. Total (Sum lines A1 thru A5)		33,803,319.95	-3.28%	32,693,816.42	0.52%	32,864,849.42
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				11,458,600.51		11,584,645.51
b. Step & Column Adjustment				126,045.00		127,431.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,458,600.51	1.10%	11,584,645.51	1.10%	11,712,076.51
2. Classified Salaries						
a. Base Salaries				7,610,965.28		7,697,730.28
b. Step & Column Adjustment				86,765.00		87,754.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,610,965.28	1.14%	7,697,730.28	1.14%	7,785,484.28
3. Employee Benefits	3000-3999	5,318,773.10	1.80%	5,414,308.00	0.70%	5,452,146.88
4. Books and Supplies	4000-4999	5,588,956.06	-64.08%	2,007,716.44	-3.79%	1,931,549.10
5. Services and Other Operating Expenditures	5000-5999	4,099,649.00	-1.00%	4,058,648.19	0.00%	4,058,648.65
6. Capital Outlay	6000-6999	71,814.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	980,345.00	-0.74%	973,084.00	-0.60%	967,260.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	957,684.00	0.00%	957,684.00	0.00%	957,684.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		36,086,786.95	-9.40%	32,693,816.42	0.52%	32,864,849.42
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,283,467.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01I, line F1e)		2,283,467.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		0.00		0.00		0.00



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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	85,744,055.00	-0.32%	85,470,613.70	-1.06%	84,561,025.15
2. Federal Revenues	8100-8299	7,266,627.00	-13.63%	6,276,018.00	0.00%	6,276,018.00
3. Other State Revenues	8300-8599	16,752,465.00	-0.83%	16,614,138.42	-0.46%	16,537,188.06
4. Other Local Revenues	8600-8799	5,922,720.00	-0.57%	5,889,220.42	-1.23%	5,816,635.42
5. Other Financing Sources						
a. Transfers In	8900-8929	47,331.00	0.00%	42,300.00	0.00%	42,300.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		115,733,197.49	-1.25%	114,292,290.54	-0.93%	113,233,166.63
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				60,685,899.14		61,574,967.14
b. Step & Column Adjustment				889,068.00		902,281.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(960,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	60,685,899.14	1.47%	61,574,967.14	-0.09%	61,517,248.14
2. Classified Salaries						
a. Base Salaries				18,081,799.89		18,273,272.89
b. Step & Column Adjustment				191,473.00		193,509.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,081,799.89	1.06%	18,273,272.89	1.06%	18,466,781.89
3. Employee Benefits	3000-3999	23,543,882.80	2.56%	24,145,812.74	0.51%	24,267,988.88
4. Books and Supplies	4000-4999	9,435,988.16	-59.70%	3,802,741.87	-2.00%	3,726,574.53
5. Services and Other Operating Expenditures	5000-5999	11,325,822.90	-0.34%	11,287,752.89	0.00%	11,287,753.35
6. Capital Outlay	6000-6999	817,036.00	-24.15%	619,722.00	0.00%	619,722.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,034,156.00	-0.70%	1,026,895.00	-2.80%	998,166.10
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(163,326.00)	0.00%	(163,326.16)	-8.94%	(148,718.16)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		124,761,258.89	-3.36%	120,567,838.37	0.14%	120,735,516.73
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(9,028,061.40)		(6,275,547.83)		(7,502,350.10)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		31,763,347.00		22,735,285.60		16,459,737.77
2. Ending Fund Balance (Sum lines C and D1)		22,735,285.60		16,459,737.77		8,957,387.67
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	236,000.00		236,000.00		236,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	18,756,360.11		12,606,701.77		5,099,321.67
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,742,926.00		3,617,036.00		3,622,066.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3eF must agree with line D2)		22,735,286.11		16,459,737.77		8,957,387.67

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,742,926.00		3,617,036.00		3,622,066.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		3,742,926.00		3,617,036.00		3,622,066.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		15,427.97		15,378.25		14,879.35
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		124,761,258.89		120,567,838.37		120,735,516.73
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		124,761,258.89		120,567,838.37		120,735,516.73
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,742,837.77		3,617,035.15		3,622,065.50
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,742,837.77		3,617,035.15		3,622,065.50
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>BASE REVENUE LIMIT PER ADA</b>				
1. Base Revenue Limit per ADA (prior year)	0025	6,840.96	6,840.96	6,840.96
2. Inflation Increase	0041	212.00	212.00	212.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	7,052.96	7,052.96	7,052.96
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	7,052.96	7,052.96	7,052.96
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	22.50	22.50	22.50
c. Revenue Limit ADA	0033	15,574.00	15,563.45	15,563.45
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	110,193,214.04	110,118,567.94	110,118,567.94
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	110,193,214.04	110,118,567.94	110,118,567.94
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	85,650,981.41	85,592,960.49	85,592,960.49
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	864,644.00	860,641.00	860,641.00
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	173,381.00	160,740.00	160,740.00
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)	- - -	691,263.00	699,901.00	699,901.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	86,342,244.41	86,292,861.49	86,292,861.49

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>REVENUE LIMIT - LOCAL SOURCES</b>				
25. Property Taxes	0587	20,481,696.00	20,792,428.00	20,792,428.00
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	1,501,524.00	1,525,183.00	1,525,183.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	18,980,172.00	19,267,245.00	19,267,245.00
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	67,362,072.41	67,025,616.49	67,025,616.49
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	712,424.00	709,547.00	709,547.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	- - -	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	- - -	(712,424.00)	(709,547.00)	(709,547.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	- - -	66,649,648.41	66,316,069.49	66,316,069.49
<b>OTHER NON-REVENUE LIMIT ITEMS</b>				
43. Core Academic Program	9001	0.00	230,069.00	230,069.00
44. California High School Exit Exam	9002	0.00	0.00	0.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	0.00	390,751.00	390,751.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	0.00	106,334.00	106,334.00



**2012-13 First Interim**

Tracy Unified School

**District**

The undersigned, hereby certify that the Board of Education of the Tracy Unified School District, at its meeting on December 11, 2012, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the First Interim Budget Financial Report, and upon which the District's multiyear financial projections are based.

Signed: \_\_\_\_\_  
President, Board of Education

Date: December 11, 2012

Signed: \_\_\_\_\_  
District Superintendent

Date: December 11, 2012



**2012-13 First Interim**  
**Tracy Unified School**  
**District**

**Please fill out the form completely.** Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	2012-13 Budget Totals	1st Interim (Unrestricted Only) 2012-13	Projected (Unrestricted Only) 2013-14	Projected (Unrestricted Only) 2014-15
<b>REVENUES:</b>				
<b>Revenue Limit Sources (8010-8099):</b>				
ADA Used for R/L (Funded):		15,115.2 ADA	15,065.5 ADA	14,566.6 ADA
For Declining Districts ~ Estimated P-2 ADA:		14,948.1 ADA	14,924.2 ADA	14,425.3 ADA
	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Funded ADA Increase (Decrease) over Prior Year:	%	\$ (72,172)	%	\$ (3,529,947)
COLA :	%	\$ (2,237)	%	\$ 2,372,343
Plus(Minus) Other \$ changes:	\$	15,263	\$	194,295
Total Change from Prior Period	\$	(59,146)	\$	(963,309)
Adjusted Budget Amount	\$ 83,220,859	\$ 83,161,713	\$ 82,892,287	\$ 81,928,978
Please describe reason(s) for changes:		Chg in Deficit \$16,626	Chg in Deficit \$78,351	Chg in Deficit \$256,082
		Chg in MFN/BTS Add-on (\$237)	Chg in XFER to Restricted \$4,015	Chg in MFN/BTS Add-on \$7,808
		Chg in UI (\$4,003)		Chg in XFER to SJCOE (\$15,875)
		Chg in XFER to SJCOE \$2,877		Chg in XFER to Restricted (\$53,720)
		Chg in XFER to Restricted (\$27,357)		
<b>Federal Revenue (8100-8299):</b>				
% Increase (Decrease) included in:	0 %	\$ -	0 %	\$ -
One time \$ included in:	\$	-	\$	-
Plus(Minus) Other \$ changes:	\$	(216,258)	\$	-
Total Change from Prior Period	\$	(216,258)	\$	-
Adjusted Budget Amount	\$ 216,258	\$ -	\$ -	\$ -
Please describe reason(s) for changes:		Dec MAA Revenue \$ (216,258)	No change projected	No change projected

	Budget Totals	1st Interim (Unrestricted Only) 2012-13	Projected (Unrestricted Only) 2013-14	Projected (Unrestricted Only) 2014-15
<b><u>State Revenue (8300-8599):</u></b>				
COLA % Used for:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ 679,481	\$ (2,970)	\$ (61,983)
Total Change from Prior Period		\$ 679,481	\$ (2,970)	\$ (61,983)
Adjusted Budget Amount	\$ 11,460,329	\$ 12,139,810	\$ 12,136,840	\$ 12,074,857
Please describe reason(s) for changes:		Mandated Cost Grant \$ 432,489	Lottery (\$2,970)	Lottery (\$61,983)
		Inc Lottery Revenue 11/12 \$ 169,170	(declining enrollment)	(Declining enrollment)
		Inc in Adult Ed Rev \$ 79,075		
		Chg in other state rev \$ (1,253)		
<b><u>REVENUES Cont.:</u></b>				
<b><u>Local Revenue (8600-8799):</u></b>				
% Incr.(Decr.) included in:		0 % \$	0 % \$	0 % \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ 87,835	\$	\$ (72,585)
Total Change from Prior Period		\$ 87,835	\$ -	\$ (72,585)
Adjusted Budget Amount	\$ 810,192	\$ 898,027	\$ 898,027	\$ 825,442
Please describe reason(s) for changes:		Inc in local revenue \$ 87,835		Algebra Formative Grant (\$72,585)



	Budget Totals	1st Interim (Unrestricted Only) 2012-13	Projected (Unrestricted Only) 2013-14	Projected (Unrestricted Only) 2014-15
<b><u>Transfers In/Sources (8900-8979):</u></b>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____ -	\$ _____ -	\$ _____ -
Total Change from Prior Period		\$ _____ -	\$ _____ -	\$ _____ -
Adjusted Budget Amount	\$ 42,300	\$ 42,300	\$ 42,300	\$ 42,300
Please describe reason(s) for changes:				
<b><u>Contributions (8980-8999):</u></b>				
(Incr.)Decr. for Sp. Ed. :		\$ (214,316)	\$ (108,884)	\$ (110,091)
(Incr.)Decr. for Transportation. :		\$ (61,137)	\$ 49,875	\$ (22,189)
( Incr.)Decr. for On-going Major Maint (RRM). :		\$ (422,118)	\$ _____	\$ _____
Other One time \$ included in:		\$ _____ -	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____ -	\$ _____	\$ _____
Total Change from Prior Period		\$ (697,571)	\$ (59,009)	\$ (132,280)
Adjusted Budget Amount	\$ (13,614,400)	\$ (14,311,971)	\$ (14,370,980)	\$ (14,503,260)
Please describe reason(s) for changes:			Inc for Rest step (108,884)	Inc for Rest Step (110,091)
			& column	& column (22,189)
			Reduced 1x Bus 71,814	
			Step & Column (21,939)	
<b><u>TOTAL Other Financing Sources (8910-8999):</u></b>				
Total Change from Prior Period		\$ (697,571)	\$ (59,009)	\$ (132,280)
Adjusted Budget Amount	\$ (13,572,100)	\$ (14,269,671)	\$ (14,328,680)	\$ (14,460,960)
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 82,135,538</b>	<b>\$ 81,929,879</b>	<b>\$ 81,598,474</b>	<b>\$ 80,368,317</b>

	Budget Totals	1st Interim (Unrestricted Only) 2012-13	Projected (Unrestricted Only) 2013-14	Projected (Unrestricted Only) 2014-15
<b><u>EXPENSES:</u></b>				
<b><u>Object 1XXX:</u></b>		<b>% Increase/(Decrease)</b>	<b>% Increase/(Decrease)</b>	<b>% Increase/(Decrease)</b>
Step & Column included in:		<b>\$ Increase/(Decrease)</b>	<b>\$ Increase/(Decrease)</b>	<b>\$ Increase/(Decrease)</b>
COLA included in:				
Other:				
Growth Positions:				
One time \$ included in:				
Plus(Minus) Other \$ changes:				
Total Change from Prior Period				
Adjusted Budget Amount				

Please describe changes next page:

Discretionary Timesheets \$5,000			
Positions Chg Restricted to Unrestricted (\$547,371)			Reduction due to loss of Lammersville students
Cover Negatives \$408,856			
Vacancy Savings (\$288,562)			
Fund Vacant Positions \$173,881			

<b><u>Object 2XXX:</u></b>		<b>% Increase/(Decrease)</b>	<b>\$ Increase/(Decrease)</b>	<b>% Increase/(Decrease)</b>	<b>\$ Increase/(Decrease)</b>	<b>% Increase/(Decrease)</b>	<b>\$ Increase/(Decrease)</b>
Step & Column included in:							
COLA included in:							
Other:							
Growth Positions:							
One time \$ included in:							
Plus(Minus) Other \$ changes:							
Total Change from Prior Period							
Adjusted Budget Amount							

Please describe reason(s) for changes:

Cover Negatives \$257,023			
Fund Vacant Positions \$276,476			



	Budget Totals	1st Interim (Unrestricted Only) 2012-13	Projected (Unrestricted Only) 2013-14	Projected (Unrestricted Only) 2014-15
<b>Object 4XXX:</b>				
% Increase(Decrease) included in:		% \$ -	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ (307,666)	\$	\$
One time \$ included in:		\$ 2,052,006	\$ (2,052,006)	\$
Total Change from Prior Period		\$ 1,744,340	\$ (2,052,006)	\$ -
Adjusted Budget Amount	\$ 2,102,692	\$ 3,847,032	\$ 1,795,026	\$ 1,795,026

Please describe reason(s) for changes:

1X Carryover \$1,626,147

1X Carryover (\$1,626,147)

Textbooks \$425,859

Textbooks (\$425,859)

Xferred to other objects (\$150,109)

Increase in Revenue \$58,701

Decrease in MAA Revenue (\$216,258)

#### **EXPENSES Cont.:**

<b>Object 5XXX:</b>				
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ 110,441	\$ -	\$ -
One time \$ included in:		\$ (2,931)	\$ 2,931	\$ -
Total Change from Prior Period		\$ 107,510	\$ 2,931	\$ -
Adjusted Budget Amount	\$ 7,118,664	\$ 7,226,174	\$ 7,229,105	\$ 7,229,105

Please describe reason(s) for changes:

Increase in Revenue \$4,800

Other \$2,931

No change projected

Xferred to other objects \$105,641

Other (\$2,931)

	Budget Totals	1st Interim (Unrestricted Only) 2012-13	Projected (Unrestricted Only) 2013-14	Projected (Unrestricted Only) 2014-15
<b>Object 6XXX:</b>				
% Increase(Decrease) included in:		0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:		\$ -	\$ -	\$ -
One time \$ included in:		\$ 125,500	\$ (125,500)	\$ -
Total Change from Prior Period		\$ 125,500	\$ (125,500)	\$ -
Adjusted Budget Amount	\$ 619,722	\$ 745,222	\$ 619,722	\$ 619,722

Please describe reason(s) for changes:

1x Baseball Fields @ MV	\$ 100,000	1x Baseball Fields @ M	\$ (100,000)	No change projected
1x Paving Project	\$ 25,500	1x Paving Project	\$ (25,500)	

**Other Outgo - Objects 7100-7299, 7400-7499**

% Increase(Decrease) included in:		0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:		\$ 3,675	\$ -	\$ (22,905)
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 3,675	\$ -	\$ (22,905)
Adjusted Budget Amount	\$ 50,136	\$ 53,811	\$ 53,811	\$ 30,906

Please describe reason(s) for changes:

Inc in debt service	\$ 3,675	No change projected	Chg in debit service	\$ (22,905)

	Budget Totals	1st Interim (Unrestricted Only) 2012-13	Projected (Unrestricted Only) 2013-14	Projected (Unrestricted Only) 2014-15
<b>Direct Support/Indirect Costs - Objects 7300-7399</b>				
% Increase(Decrease) included in:		0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:		\$ (914)	\$ -	\$ 14,608
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ (914)	\$ -	\$ 14,608
Adjusted Budget Amount	\$ (1,120,096)	\$ (1,121,010)	\$ (1,121,010)	\$ (1,106,402)
Please describe reason(s) for changes:				
		Chg in indirect cost (914)	No changes projected	Mental Health 6512 - \$14,608
<b>Other Financing Uses - Objects 7610-7699</b>				
% Increase(Decrease) included in:		0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:		\$ -	\$ -	\$ -
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
		No change projected	No change projected	No change projected
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 86,521,254</b>	<b>\$ 88,674,473</b>	<b>\$ 87,874,025</b>	<b>\$ 87,870,669</b>
Please attach additional sheets as necessary.				
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (4,385,716)</b>	<b>\$ (6,744,594)</b>	<b>\$ (6,275,551)</b>	<b>\$ (7,502,352)</b>



## Tracy Unified School

## District

**Please fill out the form completely.** Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions must agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	2012-13 Budget Totals	1st Intermin (Restricted Only) 2012-13	Projected (Restricted Only) 2013-14	Projected (Restricted Only) 2014-15
<b><u>REVENUES:</u></b>				
<b><u>Revenue Limit Sources (8010-8099):</u></b>				
Funded ADA Used for:		448.25 ADA	448.25 ADA	448.25 ADA
	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
ADA Increase (Decrease) over Prior Year:	%	\$ -	%	\$ (3,960)
COLA :	%	\$ -	%	\$ 74,203
Plus(Minus) Other \$ changes:	\$	\$ -	\$	\$ (16,523)
Total Change from Prior Period		\$ -	\$ (4,015)	\$ 53,720
Adjusted Budget Amount	\$ 2,582,342	\$ 2,582,342	\$ 2,578,327	\$ 2,632,047
Please describe reason(s) for changes:				
<b><u>Federal Revenue (8100-8299):</u></b>				
% Increase (Decrease) included in:	0 %	\$ -	0 %	\$ -
One time \$ included in:		\$ 990,609	\$ (990,609)	\$ -
Plus(Minus) Other \$ changes:		\$ 943,377	\$ -	\$ -
Total Change from Prior Period		\$ 1,933,986	\$ (990,609)	\$ -
Adjusted Budget Amount	\$ 5,332,641	\$ 7,266,627	\$ 6,276,018	\$ 6,276,018
Please describe reason(s) for changes:		11/12 Deferred Revenue	11/12 Deferred Revenue	No Change Projected
		& Unused Grant \$ 990,609	& Unused Grant \$ (990,609)	
		Chg in Title I \$ 922,840		
		Chg in Title II \$ (31,026)		
		Chg in Perkins Grant \$ 59,305		
		Chg in Federal Revenue \$ (7,742)		

Budget Totals	1st Intermin (Restricted Only) 2012-13		Projected (Restricted Only) 2013-14		Projected (Restricted Only) 2014-15	
<b><u>State Revenue (8300-8599):</u></b>						
COLA % Used for:	0 %	\$ -	0 %	\$ -	0 %	\$ -
One time \$ included in:		\$ 134,640		\$ (134,640)		\$ -
Plus(Minus) Other \$ changes:		\$ 613,041		\$ (717)		\$ (14,967)
Total Change from Prior Period		\$ 747,681		\$ (135,357)		\$ (14,967)
Adjusted Budget Amount	\$ 3,864,974	\$ 4,612,655		\$ 4,477,298		\$ 4,462,331
Please describe reason(s) for changes:	11/12 Deferred Revenue	\$ 134,640	11/12 Deferred Rev	\$ (134,640)	Lammersville	
	CA Partnership Acad	\$ 110,925	Lottery	\$ (717)	Lottery	\$ (14,967)
	Chg in State Revenue	\$ 371	(Declining enrollment)		(Declining enrollment)	
	Chg in Lottery	\$ 104,807				
	Chg in Mental Hlth Grant	\$ 396,938				

**REVENUES Cont.:**

**Local Revenue (8600-8799):**

% Incr.(Decr.) included in:	0 %	\$ -	0 %	\$ -	0 %	\$ -
One time \$ included in:		\$ 33,500		\$ (33,500)		\$ -
Plus(Minus) Other \$ changes:		\$ 146,546		\$ -		\$ -
Total Change from Prior Period		\$ 180,046		\$ (33,500)		\$ -
Adjusted Budget Amount	\$ 4,844,647	\$ 5,024,693		\$ 4,991,193		\$ 4,991,193
Please describe reason(s) for changes:	Chg in Spec Ed Revenue	\$ 148,739	CalRecycle Grant - 1x	\$ (33,500)	No change projected	
	CalRecycle Grant-1x	33,500				
	Chg in Local Revenue	(2,193)				



	Budget Totals	1st Intermin (Restricted Only) 2012-13	Projected (Restricted Only) 2013-14	Projected (Restricted Only) 2014-15
<b><u>Transfers In/Sources (8900-8979):</u></b>				
Other One time \$ included in:		\$ 5,031	\$ (5,031)	\$ -
Plus(Minus) Other \$ changes:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 5,031	\$ (5,031)	\$ -
Adjusted Budget Amount	\$ -	\$ 5,031	\$ -	\$ -
Please describe reason(s) for changes:		Fund 11 to Fund 01 5,031	Fund 11 to Fund 01 (5,031)	No change projected
		Lottery Rest	Lottery Rest	
<b><u>Contributions (8980-8999):</u></b>				
Incr.(Decr.) for Sp. Ed. :		\$ 214,316	\$ 108,884	\$ 110,091
Incr.(Decr.) for Transportation. :		\$ 61,137	\$ (49,875)	\$ 22,189
Incr.(Decr.) for On-going Major Maint (RRM). :		\$ 422,118	\$ -	\$ -
Other One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 697,571	\$ 59,009	\$ 132,280
Adjusted Budget Amount	\$ 13,614,400	\$ 14,311,971	\$ 14,370,980	\$ 14,503,260
Please describe reason(s) for changes:			Inc for Rest step 108,884	Inc for Rest Step 110,091
			& column	& column 22,189
			Reduced 1x Bus (71,814)	
			Step & Column 21,939	
<b><u>TOTAL Other Financing Sources (8910-8999):</u></b>				
Total Change from Prior Period		\$ 702,602	\$ 53,978	\$ 132,280
Adjusted Budget Amount	\$ 13,614,400	\$ 14,317,002	\$ 14,370,980	\$ 14,503,260
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 30,239,004</b>	<b>\$ 33,803,319</b>	<b>\$ 32,693,816</b>	<b>\$ 32,864,849</b>

Budget Totals	1st Intermin (Restricted Only) 2012-13		Projected (Restricted Only) 2013-14		Projected (Restricted Only) 2014-15	
<b><u>EXPENSES:</u></b>						
<b><u>Object 1XXX:</u></b>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step & Column included in:	%	\$ -	1.1 %	\$ 126,045	1.1 %	\$ 127,431
COLA included in:	0 %	\$ -	0 %	\$ -	0 %	\$ -
<u>Other:</u>						
Growth Positions:	2.6961 FTE	\$ 53,310	0 FTE	\$ -	0 FTE	\$ -
One time \$ included in:		\$ -		\$ -		\$ -
Plus(Minus) Other \$ changes:		\$ 1,145,328		\$ -		\$ -
Total Change from Prior Period		\$ 1,198,638		\$ 126,045		\$ 127,431
Adjusted Budget Amount	\$ 10,259,961	\$ 11,458,599		\$ 11,584,644		\$ 11,712,075

Please describe changes next page:

Additional Cost	\$ 6,013
Discretionary Timesheet/	
Committees Meetings	\$ 264,888
Inc Summer School	\$ 13,256
Distribution Chgs	\$ 376,027
Longevity, Stipends,	
Neg. & Step & Column	\$ 485,144

<b><u>Object 2XXX:</u></b>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step & Column included in:	%	\$ -	1.14 %	\$ 86,765.01	1.14 %	\$ 87,754
COLA included in:	0 %	\$ -	0 %	\$ -	0 %	\$ -
<u>Other:</u>						
Growth Positions:	0.8062 FTE	\$ 19,534	FTE	\$ -	FTE	\$ -
One time \$ included in:		\$ -		\$ -		\$ -
Plus(Minus) Other \$ changes:		\$ 102,754		\$ -		\$ -
Total Change from Prior Period		\$ 122,288		\$ 86,765		\$ 87,754
Adjusted Budget Amount	\$ 7,488,678	\$ 7,610,966		\$ 7,697,731		\$ 7,785,485

Please describe reason(s) for changes:

Discretionary	
Timesheets	\$ 38,650
Additional Cost	\$ 1,877
Stipends, Step & Column	
longevity & vacation	\$ 62,227

	Budget Totals	1st Intermin (Restricted Only) 2012-13		Projected (Restricted Only) 2013-14		Projected (Restricted Only) 2014-15	
<b>Object 3XXX:</b>							
Change in Statutory Benefits:		% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column		10 %	\$ -	%	\$ 37,419	%	\$ 37,839
Increase in Statutory due to COLA		0 %	\$ -	0 %	\$ -	0 %	\$ -
Incr./Decr. in Statutory due to rate changes		0 %	\$ -	%	\$ 58,116	0 %	\$ -
Incr./Decr. in Statutory due to +/- positions, other changes		%	\$ 205,092	0 %	\$ -	0 %	\$ -
Total \$ Change in Statutory			\$ 205,092		\$ 95,535		\$ 37,839
Change in Health & Welfare :							
Incr./Decr. in H & W due to rate changes		%	\$ -	0 %	\$ -	0 %	\$ -
Incr./Decr. in H & W due to CAP change		%	\$ -	0 %	\$ -	0 %	\$ -
Incr./Decr. in H & W due to other		%	\$ -	0 %	\$ -	0 %	\$ -
Incr./Decr. in H & W due to +/- positions		%	\$ 89,542	0 %	\$ -	0 %	\$ -
Are you budgeting at the CAP ?	Yes			Yes		Yes	-
Total \$ Change in H & W			\$ 89,542		\$ -		\$ -
Changes in Other Benefits:		%	\$ 912	0 %	\$ -	0 %	\$ -
Total \$ Change in Benefits:			\$ 295,546		\$ 95,535		\$ 37,839
One time benefit \$ included above:			\$		\$		\$ 0
Total Change from Prior Period			\$ 295,546		\$ 95,535		\$ 37,839
Adjusted Budget Amount	\$ 5,023,227		\$ 5,318,773		\$ 5,414,308		\$ 5,452,147
Please describe changes next page:							
		PERS	\$ 912				

	Budget Totals	1st Intermin (Restricted Only) 2012-13	Projected (Restricted Only) 2013-14	Projected (Restricted Only) 2014-15
<b>Object 4XXX:</b>				
% Increase(Decrease) included in:		0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:		\$ (839,388)	\$ (207,523)	\$ (76,167)
One time \$ included in:		\$ 3,373,716	\$ (3,373,716)	\$ -
Total Change from Prior Period		\$ 2,534,328	\$ (3,581,239)	\$ (76,167)
Adjusted Budget Amount	\$ 3,054,628	\$ 5,588,956	\$ 2,007,716	\$ 1,931,549

Please describe reason(s) for changes:

1x Carryover	\$ 2,248,467	1 x Carryover	\$ (2,248,467)	Balance Categoricals	\$ (76,167)
Unused Grant		Unused Grant			
& Def Revenue	\$ 1,125,249	& Def Revenue	\$ (1,125,249)		
Chg in Revenue	\$ 979,209	Balance Categoricals	\$ (207,523)		
Inc to MMO	\$ 300,000				
Xferred to other objects	\$ (2,118,597)				

**EXPENSES Cont.:**

**Object 5XXX:**

% Increase(Decrease) included in:		0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:		\$ 1,578,786	\$ -	\$ -
One time \$ included in:		\$ 41,000	\$ (41,000)	\$ -
Total Change from Prior Period		\$ 1,619,786	\$ (41,000)	\$ -
Adjusted Budget Amount	\$ 2,479,863	\$ 4,099,649	\$ 4,058,649	\$ 4,058,649

Please describe reason(s) for changes:

Inc in NPS school	\$ 380,000	1x Carryover	\$ (41,000)	No Changed Projected
Inc in Title I Rev				
SES/School Choice	\$ 410,645			
Xferred from other objects	\$ 581,946			
1x Carryover	\$ 41,000			
Chg in Revenue	\$ 106,195			
Inc to MMO	\$ 100,000			

Budget Totals	1st Intermin (Restricted Only) 2012-13		Projected (Restricted Only) 2013-14		Projected (Restricted Only) 2014-15	
<b>Object 6XXX:</b>						
% Increase(Decrease) included in:	0 %	\$ -	0 %	\$ -	0 %	\$ -
Flat \$ Increase(Decrease) included in:		\$ -		\$ -		\$ -
One time \$ included in:		\$ 71,814		\$ (71,814)		\$ -
Total Change from Prior Period		\$ 71,814		\$ (71,814)		\$ -
Adjusted Budget Amount	\$ -	\$ 71,814		\$ -		\$ -
Please describe reason(s) for changes:						
	1x Spec Ed Bus	\$ 71,814	1x Spec Ed Bus	\$ (71,814)	No change projected	

**EXPENSES Cont.:**

**Other Outgo - Objects 7100-7299, 7400-7499**

% Increase(Decrease) included in:	0 %	\$ -	0 %	\$ -	0 %	\$ -
Flat \$ Increase(Decrease) included in:		\$ 4,469		\$ (7,261)		\$ (5,824)
One time \$ included in:		\$ -		\$ -		\$ -
Total Change from Prior Period		\$ 4,469		\$ (7,261)		\$ (5,824)
Adjusted Budget Amount	\$ 975,876	\$ 980,345		\$ 973,084		\$ 967,260
Please describe reason(s) for changes:						
	Chg in debt service	\$ 4,469	Chg in debt service	\$ (7,261)	Chg in debt service	\$ (5,824)

	Budget Totals	1st Intermin (Restricted Only) 2012-13	Projected (Restricted Only) 2013-14	Projected (Restricted Only) 2014-15
<b>Direct Support/Indirect Costs - Objects 7300-7399</b>				
% Increase(Decrease) included in:	0 %	\$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:		\$ 914	\$ -	\$ -
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 914	\$ -	\$ -
Adjusted Budget Amount	\$ 956,770	\$ 957,684	\$ 957,684	\$ 957,684
Please describe reason(s) for changes:				
	Chg in indirect cost	\$ 914	No change projected	
<b>Other Financing Uses - Objects 7610-7699</b>				
% Increase(Decrease) included in:	0 %	\$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:		\$ -	\$ -	\$ -
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
	No change projected		No change projected	No change projected
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 30,239,003</b>	<b>\$ 36,086,786</b>	<b>\$ 32,693,816</b>	<b>\$ 32,864,849</b>
Please attach additional sheets as necessary.				
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 2</b>	<b>\$ (2,283,467)</b>	<b>\$ -</b>	<b>\$ -</b>



## 2012-13 First Interim

### Tracy Unified School District

**Please fill out the form completely.** Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

		First Interim		Projected		Projected	
		2012-13		2013-14		2014-15	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e))	\$	29,479,880	\$ 2,283,467				
ENDING FUND BALANCE	\$	22,735,286	\$ 0	\$ 16,459,735	\$ 0	\$ 8,957,383	\$ 0
<b>COMPONENTS OF ENDING FUND BALANCE:</b>							
<u>Reserved Amounts</u>		Must Agree to Components of Fund Balance Form 01 pg 2					
Revolving Cash	9711	15,000	\$	15,000	\$	15,000	\$
Stores	9712	221,000	\$	221,000	\$	221,000	\$
Prepaid Expenditures	9713		\$		\$		\$
General Reserve (EC 42124)	9730		\$		\$		\$
Legally Restricted Balances	9740		\$ -		\$ -		\$ -
<u>Designated Amounts</u>							
Designated for Economic Uncertainties	9789	3,742,926	\$	3,617,036	\$	3,622,066	\$
Describe Other Designations below:							
Subsequent Year Budget Reductions	9780	18,756,360	\$	12,606,699	\$	5,099,317	\$
	9780		\$		\$		\$
	9780		\$		\$		\$
	9780		\$		\$		\$
	9780		\$		\$		\$
	9780		\$		\$		\$
Total Other Designations	9780	18,756,360	\$ -	12,606,699	\$ -	5,099,317	\$ -
Undesignated/Unappropriated	9790	-	\$ 0	-	\$ 0	-	\$ 0

#### Special Reserve Fund - Non/Capital Outlay (17)

Designated for Economic Uncertainties	9789		\$		\$
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**Please attach additional sheets as necessary.**

#### **Prepared By:**

Reed Call: Director, Financial Services

**Chief Business Official Signature or DSSD Superintendent Signature:**