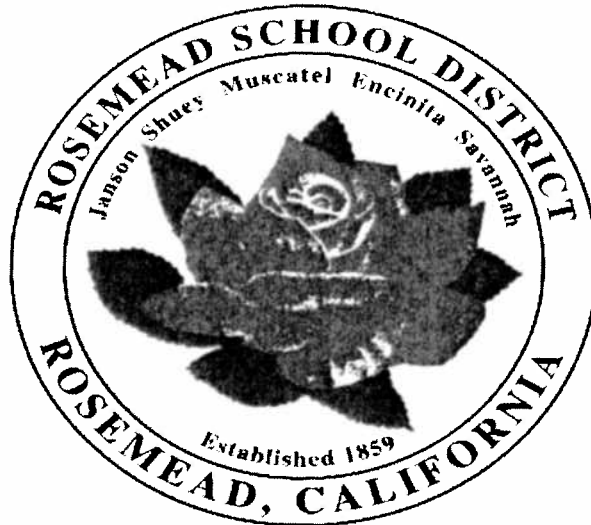


ROSEMEAD SCHOOL DISTRICT

2011-2012 SECOND INTERIM REPORT



MISSION OF THE ROSEMEAD SCHOOL DISTRICT

The Rosemead School District provides a challenging academic learning environment, which encourages lifelong learning. In partnership with parents and the community, our mission is to nurture the intellectual, aesthetic, physical, emotional, and ethical growth of each child to be prepared for new horizons.

March 1, 2012

The data contained herein is subject to change and represents our best estimates based on information available at this time.

ROSEMEAD SCHOOL DISTRICT

Second Interim Budget Assumptions 2011-2012

REVENUES

Revenue Limit:

- A. The 2011-2012 Revenue Limit of \$6,227.85 is based on the Los Angeles County Office of Education (LACOE) revenue limit projection per Average Daily Attendance (ADA).
- B. The Cost of Living Adjustment (COLA) for 2011-2012 is 2.24% for the Base Revenue Limit (BRL) and 0% for Special Education, State Categorical Tier I, Tier II and III Programs. The District has projected \$370 per ADA reduction in the Revenue Limit for 2012-13 and 2013-14 if the Governor's tax initiative fails in November. LACOE is now projecting the COLA for 2012-2013 to be 3.17% and 2.40% for 2013-2014, but there is no assurance that out year COLA will be funded; therefore the COLA amount would be part of district reduction plan since the district has projected a self-certified "qualified" interim report.
- C. Deficit factor for 2011-2012 is 20.602%, and 22.22% for 2012-13 and 2013-14.
- D. Revenue Limit adjustments for reported Summer School hours reflect changes in the 2011-2012 budget.
- E. ADA for County School is based on LACOE 2010-2011 annual ADA.
- F. 2011-2012 Revenue Limits ADA is 2010-2011 P-2 ADA since the district is in declining enrollment. 2012-2013 and 2013-2014 ADA reflects a decline of 60 ADA per year; 30 ADA less from 1st interim since the Special Education Local Planning Area (SELPA) has extended the plan to take back program from Los Angeles County Office of Education which would not increase student enrollment.

Federal Revenues:

Federal Revenues are based on current grants/entitlements plus carryovers. The American Recovery and Reinvestment Act (ARRA) and the Federal Education Jobs and Medicaid Assistance Act (Ed Jobs) have been spent in 2010-2011.

Lottery Revenues:

Lottery income is based on \$140.00 per annual ADA as recommended by LACOE in 2011-2012, \$140.50 in 2012-2013 and 2013-2014. A portion of the lottery income will be transferred to the restricted lottery at an estimated rate of \$23.00 per ADA for 2011-2012 and \$23.25.00 per ADA for 2012-13 to 2013-14. The preceding year's annual ADA adjusted by the state adjustment factor is used for the 2010-2011 estimates.

Mandated Cost Revenues:

Mandated cost has been included in the budget based on the actual amount received.

Class Size Reduction Revenues:

Class Size Reduction (CSR) for Kindergarten through Third Grade is based upon the 4th week of enrollment. Revenue estimated for 2011-2012 is \$819,315 which increased \$6,426 from 1st interim projection which reflected penalty for various class loads up to 25:1. The District is seeking waiver from CDE for transitional kindergarten to allow district to serve "under-age children" based on currently existing statutes.

Special Education Revenue:

Special Education funding for 2011-2012 is based on the Special Education Local Planning Area (SELPA) projections included Proposition 98 Mental Health and IDEA Mental Health funds. There is 0% COLA. Due to declining enrollment and funds within the SELPA, a COLA of 0% is projected for 2011-12 through 2013-14.

State Categorical Revenues:

Categorical Revenues are based on 2010-2011 actual grants/ entitlements with 0% COLA & deficit plus carryovers at this time since there is not enough detail on weighted pupil funding formula, a funding formula would replace revenue limits and most State categorical programs, to determine the financial impact. COLA is not projected for all state categorical programs from 2012-13 through 2013-14 since these programs must be self supporting.

The Tier III programs can be used for any educational purpose from 2008-09 through 2014-15. The District has implemented this flexibility.

The flexibility to reduce instructional days from 180 to 175 was continued by the State through 2014-15. However, this action requires approval via negotiations. Also, if state revenue reductions are triggered, the reduction

would result in a cut of three weeks of instruction, according to the Governor's Budget.

Transportation:

This funding has been reduced by 50% in 2011-12 in the amount of \$39,388 and 100% of \$87,304 in 2012-13 and 2013-14 each year. Bus transportation costs are incurred by special education home-school as determined by individual student education plans.

Interest Earning:

Interest income for 2011-2012 is estimated at \$35,000 to reflect deferrals or deferred funding from state and pay back interest earning over \$200 on categorical programs to federal and state. 2.6% and 3.1% rate has applied to 2012-13 and 2013-14 respectively.

EXPENDITURES

Certificated and Classified Salaries:

- 2011-2012 restores salary reduction for five (5) furlough days for management and confidential, four (4) furlough days for the classified union and three staff development days for teachers' union.
- Step and column increases are estimated at 1.4% for 2012-2013 and 1.2% for 2013-2014.
- A reduction of six (6) certificated positions in 2012-2013 and two (2) in 2013-2014 are projected to reflect the uncertainty of master schedule at the middle school and shared teaching positions at elementary schools.
- Reclassified classified positions, Computer Lab and Media Specialist, from General Fund Unrestricted to General Fund Restricted.
- No other salary increases are included in the budget.
- No furlough day, salary roll-back and instruction day reduction were projected in 2012-13 and 2013-14; these are subject to collective bargaining.

Employee Benefits:

- The Second Interim budget reflects the above adjustment.
- The Second Interim has 0% for Post-employment in 2011-2012 through 2013-2014.
- The cost of retiree benefits has been added to the second interim.

- Health and Welfare benefit premiums remain the same for 2011-2012, 2012-2013 and 2013-2014 as 2008-2009 school year. The second interim does **NOT** include any increase(s).

Supplies, Services and Capital Outlay:

- The books and supplies increase reflects changes in grants/entitlements in categorical revenues and carryover.
- Services are decreased for budget cuts.

Inter-Fund Transfers:

- Due to declining enrollment and state budget cuts, the District used a one-time fund transfer from the Special Reserve Fund for Post-employment (Fund 20), into the General Fund (Fund 01) in 2012-13 in the amount of \$1,379,000 and \$421,000 in 2013-14 to backfill funding shortage.

Cash Flow:

- Based on apportionment schedule with 41.64% cash deferral, the district may not have enough cash to carry 2011-12 through the end of June. The district has Board-Approved resolution to allow borrowing cash from Special Reserve Fund for Postemployment Benefits (Fund 20).

The above mentioned assumptions are based on current information and on the LACOE/School Services dartboard. If state fiscal changes take place in May (due to the Governor and State Legislators) then these assumptions will need to be adjusted accordingly.

DISTRICT RECOVERY PLAN

The District realizes that declining enrollment, federal funding reductions and state budget cuts, it faces continuing challenges in balancing income and expenditures. The District may take the following necessary measures to bring income and expenditures within reasonable balance and maintain the fiscal solvency of the district:

- Diligent monitoring of class sizes to maximize flexibility whenever possible and use combination grade level classrooms at the primary level as needed.
- Freeze the hiring process for new vacancies.
- Early Retirement Incentive Plan for RTA and CSEA.
- Rehire positions based on actual student enrollments.
- Continue to research cost saving measures for Health and Welfare Benefits plans.
- Certificated and classified staffing based upon actual enrollments.
- Eliminate overtime, call-back time, and classified substitutes whenever possible.
- Continue to implement multiple responsibilities for administration.
- Promote inter-district attendance.
- Continue to explore furlough days and/or salary roll-back.
- May change district student calendar to 175 days, AB114 allows student calendar to 168 days.
- May unwind class size reduction.

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: _____

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☐ **POSITIVE CERTIFICATION**

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

☒ **QUALIFIED CERTIFICATION**

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

☐ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Lee Wang

Telephone: 626-312-2900 x 259

Title: Director of Fiscal Services

E-mail: lwang@rosemead.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"> If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2010-11) annual payment? If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? 		X
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> If yes, have there been changes since first interim in OPEB liabilities? 		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> If yes, have there been changes since first interim in self-insurance liabilities? 		X
			X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1b) Classified? (Section S8B, Line 1b) Management/supervisor/confidential? (Section S8C, Line 1b) 	X X n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 3) Classified? (Section S8B, Line 3) 	n/a n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	14,278,699.00	14,223,785.00	7,607,903.53	14,107,631.00	(116,154.00)	-0.8%
2) Federal Revenue		8100-8299	50,000.00	50,000.00	32,172.00	50,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,301,485.00	2,352,035.00	1,076,286.07	2,352,035.00	0.00	0.0%
4) Other Local Revenue		8600-8799	63,000.00	132,023.00	98,321.18	132,023.00	0.00	0.0%
5) TOTAL, REVENUES			16,693,184.00	16,757,843.00	8,814,682.78	16,641,689.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,050,839.00	9,305,149.00	4,674,861.98	9,305,149.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,172,102.00	2,142,630.00	1,019,017.55	2,142,630.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,266,117.00	3,351,155.00	1,629,620.39	3,351,155.00	0.00	0.0%
4) Books and Supplies		4000-4999	266,963.00	343,019.00	220,080.57	343,019.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,398,628.00	1,381,917.00	613,585.34	1,381,917.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(319,083.00)	(319,176.00)	(17,082.29)	(319,239.00)	63.00	0.0%
9) TOTAL, EXPENDITURES			15,835,566.00	16,204,694.00	8,140,083.54	16,204,631.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			857,618.00	553,149.00	674,599.24	437,058.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	520,000.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	333,939.00	167,998.00	75,000.00	167,998.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,989,373.00)	(1,679,951.00)	0.00	(1,719,339.00)	(39,388.00)	2.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,803,312.00)	(1,847,949.00)	(75,000.00)	(1,887,337.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff. (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(945,694.00)	(1,294,800.00)	599,599.24	(1,450,279.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,791,961.29	2,791,961.29		2,791,961.29	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,791,961.29	2,791,961.29		2,791,961.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,791,961.29	2,791,961.29		2,791,961.29		
2) Ending Balance, June 30 (E + F1e)			1,846,267.29	1,497,161.29		1,341,682.29		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	23,000.00	23,000.00		23,000.00		
Stores		9712	60,000.00	60,000.00		60,000.00		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,763,267.29	1,414,161.29		1,258,682.29		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	12,158,653.00	12,334,543.00	6,220,519.00	12,149,894.00	(184,649.00)	-1.5%
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	19,413.00	19,413.00	7,944.91	19,413.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,942,136.00	1,930,259.00	1,035,432.60	1,930,259.00	0.00	0.0%
Unsecured Roll Taxes		8042	81,087.00	81,087.00	82,771.28	81,087.00	0.00	0.0%
Prior Years' Taxes		8043	149,223.00	133,628.00	121,596.62	133,628.00	0.00	0.0%
Supplemental Taxes		8044	63,469.00	44,982.00	15,077.34	44,982.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	103,364.00	(69,530.00)	70,272.07	(69,530.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	68,495.00	68,495.00	New
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	8,334.16	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			14,517,345.00	14,474,382.00	7,561,947.98	14,358,228.00	(116,154.00)	-0.8%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(295,329.00)	(305,531.00)	0.00	(305,531.00)	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	56,683.00	54,934.00	45,955.55	54,934.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			14,278,699.00	14,223,785.00	7,607,903.53	14,107,631.00	(116,154.00)	-0.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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		
	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						

Description	Resource Codes	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)
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue (incl. ARRA)	All Other	8290	50,000.00	50,000.00	32,172.00	50,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			50,000.00	50,000.00	32,172.00	50,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	860,013.00	819,315.00	225,713.00	819,315.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	53,174.00	53,174.00	53,174.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	332,323.00	351,750.00	100,516.57	351,750.00	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						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	1,109,149.00	1,127,796.00	696,882.50	1,127,796.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,301,485.00	2,352,035.00	1,076,286.07	2,352,035.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	10,000.00	47,803.00	47,802.42	47,803.00		

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)
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	53,000.00	35,000.00	4,453.17	35,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitlgation/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	0.00	49,220.00	46,065.59	49,220.00	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%
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			63,000.00	132,023.00	98,321.18	132,023.00	0.00	0.0%
TOTAL, REVENUES			16,693,184.00	16,757,843.00	8,814,682.78	16,641,689.00	(116,154.00)	-0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,068,990.00	8,253,549.00	4,076,217.25	8,253,549.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	84,903.00	118,124.00	59,062.10	118,124.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	896,946.00	933,476.00	539,582.63	933,476.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,050,839.00	9,305,149.00	4,674,861.98	9,305,149.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	241,240.00	200,968.00	76,866.04	200,968.00	0.00	0.0%
Classified Support Salaries		2200	642,996.00	664,173.00	339,499.20	664,173.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	406,861.00	414,465.00	206,728.98	414,465.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	783,479.00	781,179.00	369,287.34	781,179.00	0.00	0.0%
Other Classified Salaries		2900	97,526.00	81,845.00	26,635.99	81,845.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,172,102.00	2,142,630.00	1,019,017.55	2,142,630.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	737,351.00	760,321.00	377,583.37	760,321.00	0.00	0.0%
PERS		3201-3202	229,407.00	234,218.00	111,492.14	233,928.00	290.00	0.1%
OASDI/Medicare/Alternative		3301-3302	290,052.00	300,358.00	146,784.89	300,358.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,526,905.00	1,567,717.00	627,845.32	1,567,717.00	0.00	0.0%
Unemployment Insurance		3501-3502	175,684.00	184,014.00	90,225.83	184,014.00	0.00	0.0%
Workers' Compensation		3601-3602	175,478.00	178,572.00	89,120.14	178,572.00	0.00	0.0%
OPEB, Allocated		3701-3702	112,189.00	112,189.00	55,326.78	112,189.00	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	19,051.00	13,766.00	21,404.04	14,056.00	(290.00)	-2.1%
Other Employee Benefits		3901-3902	0.00	0.00	109,837.88	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,266,117.00	3,351,155.00	1,629,620.39	3,351,155.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	100,000.00	148,500.00	108,172.55	148,500.00	0.00	0.0%
Books and Other Reference Materials		4200	5,000.00	5,000.00	4,850.00	5,000.00	0.00	0.0%
Materials and Supplies		4300	161,463.00	182,909.00	99,828.33	182,909.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	6,110.00	7,229.69	6,110.00	0.00	0.0%
Food		4700	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			266,963.00	343,019.00	220,080.57	343,019.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	26,550.00	32,103.00	26,715.84	32,103.00	0.00	0.0%
Dues and Memberships		5300	16,200.00	14,606.00	13,495.13	14,606.00	0.00	0.0%
Insurance		5400-5450	125,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	549,745.00	529,925.00	296,443.61	529,925.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	177,013.00	176,549.00	63,791.05	176,644.00	(95.00)	-0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	432,260.00	418,164.00	163,814.25	418,069.00	95.00	0.0%
Communications		5900	71,860.00	85,570.00	49,325.46	85,570.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,398,628.00	1,381,917.00	613,585.34	1,381,917.00	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(208,963.00)	(209,424.00)	(17,082.29)	(209,487.00)	63.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(110,120.00)	(109,752.00)	0.00	(109,752.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(319,083.00)	(319,176.00)	(17,082.29)	(319,239.00)	63.00	0.0%
TOTAL, EXPENDITURES			15,835,566.00	16,204,694.00	8,140,083.54	16,204,631.00	63.00	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	520,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			520,000.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	80,507.00	92,998.00	0.00	92,998.00	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	253,432.00	75,000.00	75,000.00	75,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			333,939.00	167,998.00	75,000.00	167,998.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,989,373.00)	(1,679,951.00)	0.00	(1,719,339.00)	(39,388.00)	2.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,989,373.00)	(1,679,951.00)	0.00	(1,719,339.00)	(39,388.00)	2.3%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,803,312.00)	(1,847,949.00)	(75,000.00)	(1,887,337.00)	(39,388.00)	2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	295,329.00	305,531.00	0.00	305,531.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,630,848.00	2,834,692.00	1,286,407.74	2,866,826.00	32,134.00	1.1%
3) Other State Revenue		8300-8599	1,573,131.00	1,626,127.00	970,441.49	1,586,739.00	(39,388.00)	-2.4%
4) Other Local Revenue		8600-8799	1,397,287.00	1,440,414.00	837,422.84	1,440,414.00	0.00	0.0%
5) TOTAL, REVENUES			5,896,595.00	6,206,764.00	3,094,272.07	6,199,510.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,236,567.00	2,125,882.00	1,109,927.64	2,067,518.00	58,364.00	2.7%
2) Classified Salaries		2000-2999	1,525,384.00	1,611,589.00	682,555.05	1,599,251.00	12,338.00	0.8%
3) Employee Benefits		3000-3999	1,349,811.00	1,278,683.00	577,181.45	1,270,410.00	8,273.00	0.6%
4) Books and Supplies		4000-4999	711,957.00	1,274,790.00	419,642.02	698,215.00	576,575.00	45.2%
5) Services and Other Operating Expenditures		5000-5999	1,376,990.00	1,395,485.00	590,162.52	1,263,234.00	132,251.00	9.5%
6) Capital Outlay		6000-6999	0.00	0.00	(59.00)	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	476,296.00	436,296.00	54,447.00	436,296.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	208,963.00	209,424.00	17,082.29	209,487.00	(63.00)	0.0%
9) TOTAL, EXPENDITURES			7,885,968.00	8,332,149.00	3,450,938.97	7,544,411.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,989,373.00)	(2,125,385.00)	(356,666.90)	(1,344,901.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,989,373.00	1,679,951.00	0.00	1,719,339.00	39,388.00	2.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,989,373.00	1,679,951.00	0.00	1,719,339.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff. (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(445,434.00)	(356,666.90)	374,438.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	445,562.04	445,562.04		445,562.04	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)			445,562.04	445,562.04		445,562.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			445,562.04	445,562.04		445,562.04		
2) Ending Balance, June 30 (E + F1e)			445,562.04	128.04		820,000.04		
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	445,562.04	128.04		820,000.04		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	295,329.00	305,531.00	0.00	305,531.00	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			295,329.00	305,531.00	0.00	305,531.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	468,073.00	454,359.00	13,942.32	486,493.00	32,134.00	7.1%
Special Education Discretionary Grants		8182	13,053.00	52,087.00	23,405.00	52,087.00	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	168,164.00	200,580.00	24,480.42	200,580.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000- 4139, 4201-4215, 4610, 5510	8290	1,912,239.00	1,965,390.00	1,148,028.25	1,965,390.00	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)
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	69,319.00	162,276.00	76,551.75	162,276.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,630,848.00	2,834,692.00	1,286,407.74	2,866,826.00	32,134.00	1.1%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	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	17,058.00	17,058.00	7,971.00	8,529.00	(8,529.00)	-50.0%
Economic Impact Aid	7090-7091	8311	841,156.00	754,656.00	455,529.00	754,656.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	61,717.00	61,717.00	28,837.00	30,858.00	(30,859.00)	-50.0%
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	52,393.00	69,750.00	6,194.49	69,750.00	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%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	600,807.00	722,946.00	471,910.00	722,946.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,573,131.00	1,626,127.00	970,441.49	1,586,739.00	(39,388.00)	-2.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	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)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	43,127.00	30,616.84	43,127.00	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	1,397,287.00	1,397,287.00	806,806.00	1,397,287.00	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%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,397,287.00	1,440,414.00	837,422.84	1,440,414.00	0.00	0.0%
TOTAL, REVENUES			5,896,595.00	6,206,764.00	3,094,272.07	6,199,510.00	(7,254.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,676,148.00	1,536,864.00	814,473.49	1,478,500.00	58,364.00	3.8%
Certificated Pupil Support Salaries		1200	348,560.00	371,042.00	167,453.40	371,042.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	210,359.00	216,476.00	127,573.25	216,476.00	0.00	0.0%
Other Certificated Salaries		1900	1,500.00	1,500.00	427.50	1,500.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,236,567.00	2,125,882.00	1,109,927.64	2,067,518.00	58,364.00	2.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	697,853.00	745,056.00	297,828.23	737,930.00	7,126.00	1.0%
Classified Support Salaries		2200	172,926.00	179,279.00	87,054.31	179,279.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	66,077.00	67,368.00	33,662.94	67,368.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	182,059.00	184,776.00	92,334.42	184,776.00	0.00	0.0%
Other Classified Salaries		2900	406,469.00	435,110.00	171,675.15	429,898.00	5,212.00	1.2%
TOTAL, CLASSIFIED SALARIES			1,525,384.00	1,611,589.00	682,555.05	1,599,251.00	12,338.00	0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	152,528.00	140,989.00	75,990.45	138,634.00	2,355.00	1.7%
PERS		3201-3202	210,979.00	201,989.00	86,113.01	201,478.00	511.00	0.3%
OASDI/Medicare/Alternative		3301-3302	171,187.00	175,927.00	79,933.84	174,110.00	1,817.00	1.0%
Health and Welfare Benefits		3401-3402	669,752.00	614,001.00	218,035.73	613,026.00	975.00	0.2%
Unemployment Insurance		3501-3502	60,428.00	59,523.00	28,829.20	58,842.00	681.00	1.1%
Workers' Compensation		3601-3602	58,731.00	59,084.00	28,043.96	57,198.00	1,886.00	3.2%
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	26,206.00	26,822.00	16,072.05	26,774.00	48.00	0.2%
Other Employee Benefits		3901-3902	0.00	348.00	44,163.21	348.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,349,811.00	1,278,683.00	577,181.45	1,270,410.00	8,273.00	0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	52,393.00	132,270.00	12,612.06	12,270.00	120,000.00	90.7%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	618,117.00	815,346.00	159,801.27	621,688.00	193,658.00	23.8%
Noncapitalized Equipment		4400	37,947.00	319,274.00	245,623.30	56,357.00	262,917.00	82.3%
Food		4700	3,500.00	7,900.00	1,605.39	7,900.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			711,957.00	1,274,790.00	419,642.02	698,215.00	576,575.00	45.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	130,236.00	145,825.00	34,739.07	141,303.00	4,522.00	3.1%
Dues and Memberships		5300	0.00	1,045.00	1,045.00	1,045.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	104,625.00	96,304.00	90,080.10	94,491.00	1,813.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,134,128.00	1,142,511.00	457,850.28	1,016,595.00	125,916.00	11.0%
Communications		5900	8,001.00	9,800.00	6,448.07	9,800.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,376,990.00	1,395,485.00	590,162.52	1,263,234.00	132,251.00	9.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	(59.00)	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	(59.00)	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	260,000.00	220,000.00	0.00	220,000.00	0.00	0.0%
Payments to County Offices		7142	216,296.00	216,296.00	54,447.00	216,296.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			476,296.00	436,296.00	54,447.00	436,296.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	208,963.00	209,424.00	17,082.29	209,487.00	(63.00)	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			208,963.00	209,424.00	17,082.29	209,487.00	(63.00)	0.0%
TOTAL, EXPENDITURES			7,885,968.00	8,332,149.00	3,450,938.97	7,544,411.00	787,738.00	9.5%

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INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments		8931	0.00	0.00	0.00	0.00		
Emergency Apportionments								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,989,373.00	1,679,951.00	0.00	1,719,339.00	39,388.00	2.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,989,373.00	1,679,951.00	0.00	1,719,339.00	39,388.00	2.3%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,989,373.00	1,679,951.00	0.00	1,719,339.00	(39,388.00)	2.3%

2011-12 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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Form 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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	14,574,028.00	14,529,316.00	7,607,903.53	14,413,162.00	(116,154.00)	-0.8%
2) Federal Revenue		8100-8299	2,680,848.00	2,884,692.00	1,318,579.74	2,916,826.00	32,134.00	1.1%
3) Other State Revenue		8300-8599	3,874,616.00	3,978,162.00	2,046,727.56	3,938,774.00	(39,388.00)	-1.0%
4) Other Local Revenue		8600-8799	1,460,287.00	1,572,437.00	935,744.02	1,572,437.00	0.00	0.0%
5) TOTAL, REVENUES			22,589,779.00	22,964,607.00	11,908,954.85	22,841,199.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,287,406.00	11,431,031.00	5,784,789.62	11,372,667.00	58,364.00	0.5%
2) Classified Salaries		2000-2999	3,697,486.00	3,754,219.00	1,701,572.60	3,741,881.00	12,338.00	0.3%
3) Employee Benefits		3000-3999	4,615,928.00	4,629,838.00	2,206,801.84	4,621,565.00	8,273.00	0.2%
4) Books and Supplies		4000-4999	978,920.00	1,617,809.00	639,722.59	1,041,234.00	576,575.00	35.6%
5) Services and Other Operating Expenditures		5000-5999	2,775,618.00	2,777,402.00	1,203,747.86	2,645,151.00	132,251.00	4.8%
6) Capital Outlay		6000-6999	0.00	0.00	(59.00)	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	476,296.00	436,296.00	54,447.00	436,296.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(110,120.00)	(109,752.00)	0.00	(109,752.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			23,721,534.00	24,536,843.00	11,591,022.51	23,749,042.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,131,755.00)	(1,572,236.00)	317,932.34	(907,843.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	520,000.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	333,939.00	167,998.00	75,000.00	167,998.00	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			186,061.00	(167,998.00)	(75,000.00)	(167,998.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff. (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(945,694.00)	(1,740,234.00)	242,932.34	(1,075,841.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,237,523.33	3,237,523.33		3,237,523.33	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,237,523.33	3,237,523.33		3,237,523.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,237,523.33	3,237,523.33		3,237,523.33		
2) Ending Balance, June 30 (E + F1e)			2,291,829.33	1,497,289.33		2,161,682.33		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	23,000.00	23,000.00		23,000.00		
Stores		9712	60,000.00	60,000.00		60,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	445,562.04	128.04		820,000.04		
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	1,763,267.29	1,414,161.29		1,258,682.29		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	12,158,653.00	12,334,543.00	6,220,519.00	12,149,894.00	(184,649.00)	-1.5%
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	19,413.00	19,413.00	7,944.91	19,413.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,942,136.00	1,930,259.00	1,035,432.60	1,930,259.00	0.00	0.0%
Unsecured Roll Taxes		8042	81,087.00	81,087.00	82,771.28	81,087.00	0.00	0.0%
Prior Years' Taxes		8043	149,223.00	133,628.00	121,596.62	133,628.00	0.00	0.0%
Supplemental Taxes		8044	63,469.00	44,982.00	15,077.34	44,982.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	103,364.00	(69,530.00)	70,272.07	(69,530.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	68,495.00	68,495.00	New
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	8,334.16	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			14,517,345.00	14,474,382.00	7,561,947.98	14,358,228.00	(116,154.00)	-0.8%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(295,329.00)	(305,531.00)	0.00	(305,531.00)	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	295,329.00	305,531.00	0.00	305,531.00	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	56,683.00	54,934.00	45,955.55	54,934.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			14,574,028.00	14,529,316.00	7,607,903.53	14,413,162.00	(116,154.00)	-0.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	468,073.00	454,359.00	13,942.32	486,493.00	32,134.00	7.1%
Special Education Discretionary Grants		8182	13,053.00	52,087.00	23,405.00	52,087.00	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	168,164.00	200,580.00	24,480.42	200,580.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	1,912,239.00	1,965,390.00	1,148,028.25	1,965,390.00	0.00	0.0%

2011-12 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff - (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	119,319.00	212,276.00	108,723.75	212,276.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,680,848.00	2,884,692.00	1,318,579.74	2,916,826.00	32,134.00	1.1%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	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	17,058.00	17,058.00	7,971.00	8,529.00	(8,529.00)	-50.0%
Economic Impact Aid	7090-7091	8311	841,156.00	754,656.00	455,529.00	754,656.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	61,717.00	61,717.00	28,837.00	30,858.00	(30,859.00)	-50.0%
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	860,013.00	819,315.00	225,713.00	819,315.00	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	53,174.00	53,174.00	53,174.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	384,716.00	421,500.00	106,711.06	421,500.00	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%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,709,956.00	1,850,742.00	1,168,792.50	1,850,742.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,874,616.00	3,978,162.00	2,046,727.56	3,938,774.00	(39,388.00)	-1.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	10,000.00	47,803.00	47,802.42	47,803.00	0.00	0.0%

2011-12 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

19 64931 000000
Form 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)
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	53,000.00	35,000.00	4,453.17	35,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	92,347.00	76,682.43	92,347.00	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	1,397,287.00	1,397,287.00	806,806.00	1,397,287.00	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%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,460,287.00	1,572,437.00	935,744.02	1,572,437.00	0.00	0.0%
TOTAL, REVENUES			22,589,779.00	22,964,607.00	11,908,954.85	22,841,199.00	(123,408.00)	-0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff. (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,745,138.00	9,790,413.00	4,890,690.74	9,732,049.00	58,364.00	0.6%
Certificated Pupil Support Salaries		1200	433,463.00	489,166.00	226,515.50	489,166.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,107,305.00	1,149,952.00	667,155.88	1,149,952.00	0.00	0.0%
Other Certificated Salaries		1900	1,500.00	1,500.00	427.50	1,500.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,287,406.00	11,431,031.00	5,784,789.62	11,372,667.00	58,364.00	0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	939,093.00	946,024.00	374,694.27	938,898.00	7,126.00	0.8%
Classified Support Salaries		2200	815,922.00	843,452.00	426,553.51	843,452.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	472,938.00	481,833.00	240,391.92	481,833.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	965,538.00	965,955.00	461,621.76	965,955.00	0.00	0.0%
Other Classified Salaries		2900	503,995.00	516,955.00	198,311.14	511,743.00	5,212.00	1.0%
TOTAL, CLASSIFIED SALARIES			3,697,486.00	3,754,219.00	1,701,572.60	3,741,881.00	12,338.00	0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	889,879.00	901,310.00	453,573.82	898,955.00	2,355.00	0.3%
PERS		3201-3202	440,386.00	436,207.00	197,605.15	435,406.00	801.00	0.2%
OASDI/Medicare/Alternative		3301-3302	461,239.00	476,285.00	226,718.73	474,468.00	1,817.00	0.4%
Health and Welfare Benefits		3401-3402	2,196,657.00	2,181,718.00	845,881.05	2,180,743.00	975.00	0.0%
Unemployment Insurance		3501-3502	236,112.00	243,537.00	119,055.03	242,856.00	681.00	0.3%
Workers' Compensation		3601-3602	234,209.00	237,656.00	117,164.10	235,770.00	1,886.00	0.8%
OPEB, Allocated		3701-3702	112,189.00	112,189.00	55,326.78	112,189.00	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	45,257.00	40,588.00	37,476.09	40,830.00	(242.00)	-0.6%
Other Employee Benefits		3901-3902	0.00	348.00	154,001.09	348.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,615,928.00	4,629,838.00	2,206,801.84	4,621,565.00	8,273.00	0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	152,393.00	280,770.00	120,784.61	160,770.00	120,000.00	42.7%
Books and Other Reference Materials		4200	5,000.00	5,000.00	4,850.00	5,000.00	0.00	0.0%
Materials and Supplies		4300	779,580.00	998,255.00	259,629.60	804,597.00	193,658.00	19.4%
Noncapitalized Equipment		4400	37,947.00	325,384.00	252,852.99	62,467.00	262,917.00	80.8%
Food		4700	4,000.00	8,400.00	1,605.39	8,400.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			978,920.00	1,617,809.00	639,722.59	1,041,234.00	576,575.00	35.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	156,786.00	177,928.00	61,454.91	173,406.00	4,522.00	2.5%
Dues and Memberships		5300	16,200.00	15,651.00	14,540.13	15,651.00	0.00	0.0%
Insurance		5400-5450	125,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	549,745.00	529,925.00	296,443.61	529,925.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	281,638.00	272,853.00	153,871.15	271,135.00	1,718.00	0.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,566,388.00	1,560,675.00	621,664.53	1,434,664.00	126,011.00	8.1%
Communications		5900	79,861.00	95,370.00	55,773.53	95,370.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,775,618.00	2,777,402.00	1,203,747.86	2,645,151.00	132,251.00	4.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	(59.00)	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	(59.00)	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	260,000.00	220,000.00	0.00	220,000.00	0.00	0.0%
Payments to County Offices		7142	216,296.00	216,296.00	54,447.00	216,296.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			476,296.00	436,296.00	54,447.00	436,296.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(110,120.00)	(109,752.00)	0.00	(109,752.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(110,120.00)	(109,752.00)	0.00	(109,752.00)	0.00	0.0%
TOTAL, EXPENDITURES			23,721,534.00	24,536,843.00	11,591,022.51	23,749,042.00	787,801.00	3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	520,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			520,000.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	80,507.00	92,998.00	0.00	92,998.00	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	253,432.00	75,000.00	75,000.00	75,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			333,939.00	167,998.00	75,000.00	167,998.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			186,061.00	(167,998.00)	(75,000.00)	(167,998.00)	0.00	0.0%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	14,107,631.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,227.85	3.19%	6,426.52	2.41%	6,581.14
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		2,877.78	-2.08%	2,817.78	-2.13%	2,757.78
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		17,922,382.17	1.04%	18,108,519.53	0.23%	18,149,336.27
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%		0.00%	
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		17,922,382.17	1.04%	18,108,519.53	0.23%	18,149,336.27
f. Deficit Factor (Form RLI, line 16)		0.79398	-2.04%	0.77780	0.00%	0.77780
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		14,230,013.00	-1.02%	14,084,806.49	0.23%	14,116,553.75
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%	(1,042,579.00)	-2.13%	(1,020,379.00)
i. Revenue Limit Transfers (Objects 8091 and 8097)		(305,531.00)	19.65%	(365,563.00)	2.60%	(375,055.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		183,149.00	2.21%	187,188.00	-0.80%	185,692.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		14,107,631.00	-8.82%	12,863,852.49	0.33%	12,906,811.75
2. Federal Revenues	8100-8299	50,000.00	0.00%	50,000.00	0.00%	50,000.00
3. Other State Revenues	8300-8599	2,352,035.00	-2.97%	2,282,112.00	-0.26%	2,276,229.00
4. Other Local Revenues	8600-8799	132,023.00	-65.35%	45,740.00	2.76%	47,003.00
5. Other Financing Sources	8900-8999	(1,719,339.00)	-73.39%	(457,484.00)	207.33%	(1,405,992.00)
6. Total (Sum lines A1k thru A5)		14,922,350.00	-0.93%	14,784,220.49	-6.16%	13,874,051.75
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				9,305,149.00		9,020,516.00
b. Step & Column Adjustment				123,021.00		102,702.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(407,654.00)		(141,193.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,305,149.00	-3.06%	9,020,516.00	-0.43%	8,982,025.00
2. Classified Salaries						
a. Base Salaries				2,142,630.00		1,867,594.00
b. Step & Column Adjustment				8,359.00		4,309.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(283,395.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,142,630.00	-12.84%	1,867,594.00	0.23%	1,871,903.00
3. Employee Benefits	3000-3999	3,351,155.00	-8.81%	3,056,035.00	-1.07%	3,023,296.00
4. Books and Supplies	4000-4999	343,019.00	-21.85%	268,056.00	2.41%	274,503.00
5. Services and Other Operating Expenditures	5000-5999	1,381,917.00	-5.78%	1,302,017.00	2.79%	1,338,386.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(319,239.00)	-1.78%	(313,547.00)	2.39%	(321,029.00)
9. Other Financing Uses	7600-7699	167,998.00	-17.40%	138,769.00	93.86%	269,023.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		16,372,629.00	-6.31%	15,339,440.00	0.64%	15,438,107.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,450,279.00)		(555,219.51)		(1,564,055.25)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,791,961.29		1,341,682.29		786,462.78
2. Ending Fund Balance (Sum lines C and D1)		1,341,682.29		786,462.78		(777,592.47)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	83,000.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,258,682.29		786,462.78		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		(777,592.47)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,341,682.29		786,462.78		(777,592.47)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,258,682.29		786,462.78		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(777,592.47)
(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)		1,258,682.29		786,462.78		(777,592.47)

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B1d: Six certificated positions will be over staffed in 2012-13 due to uncertainty of the middle school master schedule and uncertainty in shared teaching assignments that may decide to return full time, expected two employees retire in 2013-14 based on the past years experience.

B2d: Some of classified employees work in categorical programs need to be funded out of restricted fund once the district moves to school wide categorical program schools in 2012-2013.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A) (B)	2012-13 Projection (C)	% Change (Cols. E-C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	305,531.00	19.65%	365,563.00	2.60%	375,055.00
2. Federal Revenues	8100-8299	2,866,826.00	-0.85%	2,842,345.00	0.00%	2,842,345.00
3. Other State Revenues	8300-8599	1,586,739.00	-2.57%	1,545,957.00	-0.09%	1,544,562.00
4. Other Local Revenues	8600-8799	1,440,414.00	-2.99%	1,397,287.00	0.00%	1,397,287.00
5. Other Financing Sources	8900-8999	1,719,339.00	6.81%	1,836,484.00	-0.52%	1,826,992.00
6. Total (Sum lines A1 thru A5)		7,918,849.00	0.87%	7,987,636.00	-0.02%	7,986,241.00
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				2,067,518.00		2,087,461.00
b. Step & Column Adjustment				19,943.00		18,378.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,067,518.00	0.96%	2,087,461.00	0.88%	2,105,839.00
2. Classified Salaries						
a. Base Salaries				1,599,251.00		1,803,118.00
b. Step & Column Adjustment				6,299.00		1,848.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				197,568.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,599,251.00	12.75%	1,803,118.00	0.10%	1,804,966.00
3. Employee Benefits	3000-3999	1,270,410.00	8.73%	1,381,271.00	0.20%	1,384,078.00
4. Books and Supplies	4000-4999	698,215.00	-20.20%	557,179.00	-4.38%	532,751.00
5. Services and Other Operating Expenditures	5000-5999	1,263,234.00	19.62%	1,511,034.00	0.00%	1,511,034.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	436,296.00	0.00%	436,296.00	0.00%	436,296.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	209,487.00	0.85%	211,277.00	0.00%	211,277.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		7,544,411.00	5.87%	7,987,636.00	-0.02%	7,986,241.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		374,438.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		445,562.04		820,000.04		820,000.04
2. Ending Fund Balance (Sum lines C and D1)		820,000.04		820,000.04		820,000.04
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	820,000.04		820,000.04		820,000.04
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)		820,000.04		820,000.04		820,000.04

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B2d: Some of classified employees work in categorical programs need to be funded out of restricted fund once the district moves to school wide categorical program schools in 2012-2013.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	14,413,162.00	-8.21%	13,229,415.49	0.40%	13,281,866.75
2. Federal Revenues	8100-8299	2,916,826.00	-0.84%	2,892,345.00	0.00%	2,892,345.00
3. Other State Revenues	8300-8599	3,938,774.00	-2.81%	3,828,069.00	-0.19%	3,820,791.00
4. Other Local Revenues	8600-8799	1,572,437.00	-8.23%	1,443,027.00	0.09%	1,444,290.00
5. Other Financing Sources	8900-8999	0.00	0.00%	1,379,000.00	-69.47%	421,000.00
6. Total (Sum lines A1 thru A5)		22,841,199.00	-0.30%	22,771,856.49	-4.00%	21,860,292.75
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				11,372,667.00		11,107,977.00
b. Step & Column Adjustment				142,964.00		121,080.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(407,654.00)		(141,193.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,372,667.00	-2.33%	11,107,977.00	-0.18%	11,087,864.00
2. Classified Salaries						
a. Base Salaries				3,741,881.00		3,670,712.00
b. Step & Column Adjustment				14,658.00		6,157.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(85,827.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,741,881.00	-1.90%	3,670,712.00	0.17%	3,676,869.00
3. Employee Benefits	3000-3999	4,621,565.00	-3.99%	4,437,306.00	-0.67%	4,407,374.00
4. Books and Supplies	4000-4999	1,041,234.00	-20.74%	825,235.00	-2.18%	807,254.00
5. Services and Other Operating Expenditures	5000-5999	2,645,151.00	6.35%	2,813,051.00	1.29%	2,849,420.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	436,296.00	0.00%	436,296.00	0.00%	436,296.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(109,752.00)	-6.82%	(102,270.00)	7.32%	(109,752.00)
9. Other Financing Uses	7600-7699	167,998.00	-17.40%	138,769.00	93.86%	269,023.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		23,917,040.00	-2.47%	23,327,076.00	0.42%	23,424,348.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,075,841.00)		(555,219.51)		(1,564,055.25)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,237,523.33		2,161,682.33		1,606,462.82
2. Ending Fund Balance (Sum lines C and D1)		2,161,682.33		1,606,462.82		42,407.57
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	83,000.00		0.00		0.00
b. Restricted	9740	820,000.04		820,000.04		820,000.04
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,258,682.29		786,462.78		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		(777,592.47)
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		2,161,682.33		1,606,462.82		42,407.57

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,258,682.29		786,462.78		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(777,592.47)
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)		1,258,682.29		786,462.78		(777,592.47)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.26%		3.37%		-3.32%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
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)		2,806.45		2,746.45		2,686.45
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		23,917,040.00		23,327,076.00		23,424,348.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		23,917,040.00		23,327,076.00		23,424,348.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		717,511.20		699,812.28		702,730.44
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)		717,511.20		699,812.28		702,730.44
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	2,804.53	2,804.95	2,744.95	2,804.95	0.00	0%
2. Special Education	61.50	61.50	61.50	61.50	0.00	0%
HIGH SCHOOL						
3. General Education	0.00	0.00	0.00	0.00	0.00	0%
4. Special Education	0.00	0.00	0.00	0.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	10.32	11.33	11.33	11.33	0.00	0%
7. TOTAL, K-12 ADA	2,876.35	2,877.78	2,817.78	2,877.78	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)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13 & 14)	2,876.35	2,877.78	2,817.78	2,877.78	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

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

*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.

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,090.38	6,069.50	6,069.50
2. Inflation Increase	0041	137.00	137.00	137.00
3. All Other Adjustments	0042, 0525, 0719	0.00	21.35	21.35
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,227.38	6,227.85	6,227.85
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,227.38	6,227.85	6,227.85
b. Revenue Limit ADA	0033	2,876.35	2,877.78	2,877.78
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	17,912,124.46	17,922,382.17	17,922,382.17
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 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	17,912,124.46	17,922,382.17	17,922,382.17
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.80246	0.80246	0.79398
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	14,373,763.39	14,381,994.80	14,230,013.00
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	249,823.00	237,425.00	237,425.00
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	56,683.00	54,934.00	54,934.00
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)	---	193,140.00	182,491.00	182,491.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	14,566,903.39	14,564,485.80	14,412,504.00

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	2,358,692.00	2,139,839.00	2,208,334.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	2,358,692.00	2,139,839.00	2,208,334.00
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	12,208,211.39	12,424,646.80	12,204,170.00
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	49,558.00	54,276.00	54,276.00
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	(35,828.00)	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(49,558.00)	(90,104.00)	(54,276.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	12,158,653.39	12,334,542.80	12,149,894.00

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	13,268.00	13,264.00	13,264.00
44. California High School Exit Exam	9002	21,339.00	21,063.00	21,063.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	4,852.00	4,850.00	4,850.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	0.00	0.00	0.00

Second Interim
2011-12 INTERIM REPORT
Cashflow Worksheet

19 64931 0000000
Form CASH

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	July	August	September	October	November	December
A. BEGINNING CASH	9110	977,411.00	740,998.00	2,607,422.00	3,898,139.00	1,982,539.00	1,502,191.00
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	65,542.00	79,298.00	44,100.00	18,593.00	94,947.00	645,765.00
Principal Apportionment	8010-8019			1,336,827.00		1,017,903.00	1,017,903.00
Miscellaneous Funds	8080-8099						
Federal Revenue	8100-8299	148.00	807,784.00	160,482.00	36,970.00	308,657.00	(451,251.00)
Other State Revenue	8300-8599	197,974.00	861,846.00	312,256.00	325,825.00	204,697.00	(331,180.00)
Other Local Revenue	8600-8799		54,518.00	0.00	177,083.00	167,321.00	132,370.00
Interfund Transfers In	8910-8929						
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		263,664.00	1,803,446.00	1,853,665.00	558,471.00	1,793,525.00	1,013,607.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	87,366.00	116,507.00	1,102,429.00	1,125,943.00	1,123,014.00	1,141,667.00
Classified Salaries	2000-2999	0.00	177,271.00	186,671.00	326,077.00	345,904.00	337,200.00
Employee Benefits	3000-3999	19,032.00	74,598.00	323,158.00	446,540.00	449,241.00	449,693.00
Books, Supplies and Services	4000-5999	150,032.00	222,473.00	468,213.00	341,937.00	212,763.00	128,659.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629	135,000.00	0.00	0.00	0.00	118,432.00	54,447.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00
Other Disbursements/Non Expenditures							
TOTAL DISBURSEMENTS		391,430.00	590,849.00	2,080,471.00	2,240,497.00	2,249,354.00	2,111,666.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	856,532.00	1,470,195.00	1,242,979.00	34,156.00	8,655.00	1,149,230.00
Accounts Payable	9500	965,179.00	816,368.00	(274,544.00)	267,730.00	33,174.00	(891,466.00)
TOTAL PRIOR YEAR TRANSACTIONS		(108,647.00)	653,827.00	1,517,523.00	(233,574.00)	(24,519.00)	2,040,696.00
E. NET INCREASE/DECREASE (B - C + D)		(236,413.00)	1,866,424.00	1,290,717.00	(1,915,600.00)	(480,348.00)	942,637.00
F. ENDING CASH (A + E)		740,998.00	2,607,422.00	3,898,139.00	1,982,539.00	1,502,191.00	2,444,828.00
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH	9110	2,444,828.00	3,859,818.00	2,759,156.00	1,439,071.00	1,901,154.00	595,936.00		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	411,776.00	67,865.00	59,382.00	627,752.00	76,348.00	16,966.00		2,208,334.00
Principal Apportionment	8010-8019	2,847,886.00	65,882.00	0.00	606,114.00	197,646.00		5,059,733.00	12,149,894.00
Miscellaneous Funds	8080-8099						54,934.00		54,934.00
Federal Revenue	8100-8299	455,790.00	263,552.00	287,512.00	167,715.00	191,674.00	287,512.00	400,281.00	2,916,826.00
Other State Revenue	8300-8599	475,310.00	392,445.00	428,121.00	249,737.00	285,414.00	428,121.00	108,208.00	3,938,774.00
Other Local Revenue	8600-8799	404,453.00	138,005.00	150,550.00	87,821.00	100,368.00	150,551.00	9,398.00	1,572,438.00
Interfund Transfers In	8910-8929						0.00		0.00
All Other Financing Sources	8930-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		4,595,215.00	927,749.00	925,565.00	1,739,139.00	851,450.00	938,084.00	5,577,620.00	22,841,200.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,087,865.00	1,098,923.00	1,098,923.00	1,112,490.00	1,085,356.00	1,031,088.00	161,098.00	11,372,669.00
Classified Salaries	2000-2999	328,450.00	333,030.00	333,030.00	351,531.00	314,528.00	518,046.00	190,143.00	3,741,881.00
Employee Benefits	3000-3999	444,539.00	278,906.00	534,570.00	464,843.00	464,843.00	581,054.00	90,548.00	4,621,565.00
Books, Supplies and Services	4000-5999	319,414.00	250,270.00	323,879.00	161,940.00	368,045.00	368,045.00	370,713.00	3,686,383.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	0.00	89,792.00	0.00	89,792.00	0.00	92,513.00	0.00	326,544.00
Interfund Transfers Out	7600-7629	0.00	0.00	(34,174.00)	0.00	0.00	(51,260.00)	0.00	167,998.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Disbursements/Non Expenditures									0.00
TOTAL DISBURSEMENTS		2,180,268.00	2,050,921.00	2,256,228.00	2,180,596.00	2,232,772.00	2,539,486.00	812,502.00	23,917,040.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200	(1,175.00)	14,319.00	2,387.00	190,926.00	2,385.00	28,639.00		4,999,228.00
Accounts Payable	9500	998,782.00	(8,191.00)	(8,191.00)	(712,614.00)	(73,719.00)	(16,382.00)		1,096,126.00
TOTAL PRIOR YEAR TRANSACTIONS		(999,957.00)	22,510.00	10,578.00	903,540.00	76,104.00	45,021.00	0.00	3,903,102.00
E. NET INCREASE/DECREASE (B - C + D)		1,414,990.00	(1,100,662.00)	(1,320,085.00)	462,083.00	(1,305,218.00)	(1,556,381.00)	4,765,118.00	2,827,262.00
F. ENDING CASH (A + E)		3,859,818.00	2,759,156.00	1,439,071.00	1,901,154.00	595,936.00	(960,445.00)		
G. ENDING CASH PLUS ACCRUALS									3,804,673.00

ACTUALS THRU MONTH OF		July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
A. BEGINNING CASH															
B. RECEIPTS		9,110	-960,445	1,191,296	3,874,311										
Revenue Limit															
Property Tax		65,542	79,298	44,100	18,593	94,947	645,765	411,776	67,865	59,382	627,752	76,348	16,966		
State Aid		0	0	1,419,383	0	1,080,748	1,080,748	3,023,693	60,042	0	552,382	180,125	0	4,611,192	0
Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenues		147	801,004	159,135	36,560	306,086	-447,464	451,965	261,340	285,098	166,307	190,066	285,098	396,921	0
Other State Revenues		192,410	837,623	303,480	316,667	198,944	-321,872	461,951	381,414	416,088	242,718	277,392	416,088	105,166	0
Other Local Revenues		0	50,031	-3	162,512	153,551	121,476	371,167	126,647	138,160	80,594	92,107	138,160	8,624	0
Interfund Transfers In		0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8931-8979		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Receipts/Non-Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS		258,098	1,767,957	1,926,095	534,432	1,834,256	1,078,654	4,720,552	897,309	898,729	1,669,753	816,038	2,290,564	5,121,905	0
C. DISBURSEMENTS															
Certificated Salaries		1000-1999	85,333	113,795	1,076,771	1,099,738	1,096,877	1,115,096	1,062,546	1,073,346	1,086,597	1,060,095	1,007,090	157,348	0
Classified Salaries		2000-2999	0	173,899	183,121	319,875	339,325	330,787	322,203	326,696	326,696	344,845	308,546	508,193	0
Employee Benefits		3000-3999	18,273	71,624	130,274	428,737	431,376	426,815	267,786	513,257	446,310	446,310	557,888	86,938	0
Supplies and Services		4000-5999	121,130	179,616	378,018	276,067	171,777	103,874	257,883	303,288	392,490	196,245	446,011	386,011	0
Capital Outlays		6000-6599	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo		7000-7499	0	0	0	0	0	55,695	0	91,849	0	0	0	0	0
Interfund Transfers Out		7600-7629	111,512	0	0	0	97,827	0	0	-28,228	0	0	94,633	0	0
All Other Financing Uses		7630-7699	0	0	0	0	0	0	0	0	0	0	-42,342	0	0
Other Disbursements/Non			0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures			0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS			336,249	538,935	1,948,183	2,124,417	2,137,136	2,037,216	2,069,448	2,062,965	2,277,560	2,260,962	2,511,473	856,689	0
D. PRIOR YEAR TRANSACTIONS															
Accounts Receivable			2,945,329	2,059,124	114,633	57,317	5,732	77,317	36,969	38,689	41,841	20,061	85,975	0	0
Accounts Payable			715,437	605,131	-203,505	198,454	-660,797	540,345	-6,072	-6,072	-528,223	-54,644	-12,143	0	0
TOTAL PRIOR YEAR TRANSACTIONS			2,229,892	1,453,993	318,138	-141,138									

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise enter data into the first column for all fiscal years. Second Interim Projected Year Totals data for Current Year are extracted. If Second Interim Form 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
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2011-12)	2,876.77	2,877.78	0.0%	Met
1st Subsequent Year (2012-13)	2,846.77	2,817.78	-1.0%	Met
2nd Subsequent Year (2013-14)	2,816.77	2,757.78	-2.1%	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 first interim projections 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)

The West San Gabriel Special Education Local Plan Area (SELPA) has extended to break away from county program from 2012-13 to 2013-14; therefore, the projection has reversed back to conservative ADA since taking program back is uncertain at this time.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2011-12)	2,842	2,842	0.0%	Met
1st Subsequent Year (2012-13)	2,812	2,782	-1.1%	Met
2nd Subsequent Year (2013-14)	2,782	2,732	-1.8%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

N/A

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2008-09)	2,995	3,052	98.1%
Second Prior Year (2009-10)	2,894	2,976	97.2%
First Prior Year (2010-11)	2,866	2,895	99.0%
Historical Average Ratio:			98.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.6%

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 A1, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2011-12)	2,806	2,842	98.7%	Not Met
1st Subsequent Year (2012-13)	2,746	2,782	98.7%	Not Met
2nd Subsequent Year (2013-14)	2,686	2,732	98.3%	Met

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

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

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The sites attendance clerk alerted about the declining enrollment and made their effort to track down the reasons.

4. CRITERION: Revenue Limit

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

District's Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)			Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals			
Current Year (2011-12)	13,790,684.00	14,358,228.00		4.1%	Not Met
1st Subsequent Year (2012-13)	14,858,023.00	13,174,068.00		-11.3%	Not Met
2nd Subsequent Year (2013-14)	15,110,226.00	13,226,519.00		-12.5%	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 first interim projections 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)

1. Revenue limit has reduced Trigger cuts from \$250 to \$13 per ADA in 2011-12 .
2. Revenue limit has applied trigger cuts at \$370 per ADA in 12-13 and 13-14
3. 30 more ADA has been reduced in 12-13 and 13-14 due to SELPA has extended to break away from county in 2012-13. And, there is no assurance that SELPA will implement in 13-14 for district to bring back students from outside agency to increase the revenue limit.

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 (2008-09)	15,235,493.93	16,578,366.13	91.9%
Second Prior Year (2009-10)	14,534,013.64	15,841,514.92	91.7%
First Prior Year (2010-11)	13,650,505.15	15,228,695.83	89.6%
	Historical Average Ratio:		91.1%

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
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):	88.1% to 94.1%	88.1% to 94.1%	88.1% to 94.1%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2011-12)	14,798,934.00	16,204,631.00	91.3%	Met
1st Subsequent Year (2012-13)	13,944,145.00	15,200,671.00	91.7%	Met
2nd Subsequent Year (2013-14)	13,877,224.00	15,169,084.00	91.5%	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)

N/A

6. CRITERION: Other Revenues and Expenditures

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

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

District's Other Revenues and Expenditures Standard Percentage Range:

-5.0% to +5.0%

District's Other Revenues and Expenditures Explanation Percentage Range:

-5.0% to +5.0%

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2011-12)	2,806,072.00	2,916,826.00	3.9%	No
1st Subsequent Year (2012-13)	2,781,591.00	2,892,345.00	4.0%	No
2nd Subsequent Year (2013-14)	2,781,591.00	2,892,345.00	4.0%	No

Explanation:
(required if Yes)

N/A

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

Current Year (2011-12)	3,800,982.00	3,938,774.00	3.6%	No
1st Subsequent Year (2012-13)	3,751,624.00	3,828,069.00	2.0%	No
2nd Subsequent Year (2013-14)	3,752,024.00	3,820,791.00	1.8%	No

Explanation:
(required if Yes)

N/A

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

Current Year (2011-12)	1,525,729.00	1,572,437.00	3.1%	No
1st Subsequent Year (2012-13)	1,471,573.00	1,443,027.00	-1.9%	No
2nd Subsequent Year (2013-14)	1,458,662.00	1,444,290.00	-1.0%	No

Explanation:
(required if Yes)

N/A

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

Current Year (2011-12)	801,768.00	1,041,234.00	29.9%	Yes
1st Subsequent Year (2012-13)	952,631.00	825,235.00	-13.4%	Yes
2nd Subsequent Year (2013-14)	775,573.00	807,254.00	4.1%	No

Explanation:
(required if Yes)

To spend down carryover amount to meet categorical programs requirement in 2011-12.
To reserve more carryover for future text books needed in 2012-13.

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

Current Year (2011-12)	2,830,631.00	2,645,151.00	-6.6%	Yes
1st Subsequent Year (2012-13)	2,674,779.00	2,813,051.00	5.2%	Yes
2nd Subsequent Year (2013-14)	2,669,987.00	2,849,420.00	6.7%	Yes

Explanation:
(required if Yes)

To restore some programs' budget that was cut in the 1st interim.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2011-12)	8,132,783.00	8,428,037.00	3.6%	Met
1st Subsequent Year (2012-13)	8,004,788.00	8,163,441.00	2.0%	Met
2nd Subsequent Year (2013-14)	7,992,277.00	8,157,426.00	2.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2011-12)	3,632,399.00	3,686,385.00	1.5%	Met
1st Subsequent Year (2012-13)	3,627,410.00	3,638,286.00	0.3%	Met
2nd Subsequent Year (2013-14)	3,445,560.00	3,656,674.00	6.1%	Not Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

To spend down carryover amount to meet categorical programs requirement in 2011-12.
To reserve more carryover for future text books needed in 2012-13.

Explanation:

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

To restore some programs' budget that was cut in the 1st interim.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	240,555.00	556,821.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		556,821.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.3%	3.4%	-3.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.8%	1.1%	-1.1%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2011-12)	(1,450,279.00)	16,372,629.00	8.9%	Not Met
1st Subsequent Year (2012-13)	(555,219.51)	15,339,440.00	3.6%	Not Met
2nd Subsequent Year (2013-14)	(1,564,055.25)	15,438,107.00	10.1%	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)

It is the combination of reduced revenue which reflects \$370 per ADA cuts for trigger pull, and increased in expenses for categorical program employees to be paid out of general fund due to district is targeted assistance program schools.

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 (2011-12)	2,161,682.33		Met
1st Subsequent Year (2012-13)	1,606,462.82		Met
2nd Subsequent Year (2013-14)	42,407.57		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 (2011-12)	(960,445.00)		Not 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 NOT MET - General fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the general fund is solvent and able to satisfy its current year financial obligations.

Explanation:
(required if NOT met)

More cash deferral from State caused the district cash flow problem; the district has board's approval for temporary borrowing from other funds.

10. CRITERION: Reserves

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

Percentage Level	District ADA	
5% or \$60,000 (greater of)	0	to 300
4% or \$60,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B)	2,806	2,746	2,686
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	23,917,040.00	23,327,076.00	23,424,348.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	23,917,040.00	23,327,076.00	23,424,348.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	717,511.20	699,812.28	702,730.44
6. Reserve Standard - by Amount (\$60,000 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)	717,511.20	699,812.28	702,730.44

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
(Unrestricted resources 0000-1999 except Line 4)			
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,258,682.29	786,462.78	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	(777,592.47)
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		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,258,682.29	786,462.78	(777,592.47)
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.26%	3.37%	-3.32%
District's Reserve Standard (Section 10B, Line 7):	717,511.20	699,812.28	702,730.44
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

Due to state budget cuts, declining enrollment that caused the district cannot meet 3% reserve in 2013-14 without reduction. The District needs to change student calendar, explore furlough days, and eliminate certificated and classified position based on the actual enrollment and instructional structure through collective bargaining.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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 first interim projections by more than five percent?

Yes

- 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:

Due to state budget cuts, declining enrollment and categorical program employees paid out of general fund, the district used the one-time revenue for ongoing expenditures. Furlough days; shorten school year and moving categorical employees to restricted fund need to be implemented in the following years for funding recovery.

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:

N/A

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2011-12)	(2,090,778.00)	(1,719,339.00)	-17.8%	(371,439.00)	Not Met
1st Subsequent Year (2012-13)	(1,569,121.00)	(1,838,484.00)	17.2%	269,363.00	Not Met
2nd Subsequent Year (2013-14)	(1,510,554.00)	(1,826,992.00)	20.9%	316,438.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2011-12)	52,000.00	0.00	-100.0%	(52,000.00)	Not Met
1st Subsequent Year (2012-13)	1,155,000.00	1,379,000.00	19.4%	224,000.00	Not Met
2nd Subsequent Year (2013-14)	115,000.00	421,000.00	266.1%	306,000.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2011-12)	334,816.00	167,998.00	-49.8%	(166,818.00)	Not Met
1st Subsequent Year (2012-13)	168,276.00	136,769.00	-18.7%	(31,507.00)	Not Met
2nd Subsequent Year (2013-14)	118,755.00	269,023.00	126.5%	150,268.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Two new mental health grants reduced contribution in 2011-12. Since the SELPA changed plan to take program back from county in 2012-13, there would be no saving at this time.

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

Explanation:
(required if NOT met)

The District has to transfer postemployment benefits fund, Fund #20 to backfill state budget cuts based on the proposed state budget.

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

Explanation:
(required if NOT met)

Long-term debt paid out of Capital Facility Fund in 2011-12. More contribution needs to back fill state budget cuts to the Child Development Fund.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2011
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	17	Fund 25 / 01	Fund 56 / 7438, 7439	2,035,000
General Obligation Bonds	30	Fund 51	Fund 51	39,810,000
Supp Early Retirement Program	4	Fund 01	Fund 01/ 3701, 3701	98,258
State School Building Loans				
Compensated Absences				

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

GO Bond Anticipation Notes (BANS)	5	Fund 21	Fund 21	5,303,817
QZAB	1		Fund 56 / 7439	5,000,000

Type of Commitment (continued)	Prior Year (2010-11) Annual Payment (P & I)	Current Year (2011-12) Annual Payment (P & I)	1st Subsequent Year (2012-13) Annual Payment (P & I)	2nd Subsequent Year (2013-14) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	176,900	178,431	179,775	176,025
General Obligation Bonds	2,678,654	2,586,629	2,580,992	2,571,898
Supp Early Retirement Program	82,187	35,868	23,645	20,285
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

GO Bond Anticipation Notes (BANS)				
QZAB	75,000	45,770	0	0
Total Annual Payments:	3,012,741	2,846,698	2,784,412	2,768,208
Has total annual payment increased over prior year (2010-11)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	2,369,728.00	2,369,728.00
b. OPEB unfunded actuarial accrued liability (UAAL)	2,369,728.00	2,369,728.00

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

Actuarial	Actuarial
Jul 01, 2010	Jul 01, 2010

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

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

Current Year (2011-12)
1st Subsequent Year (2012-13)
2nd Subsequent Year (2013-14)

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2011-12)	281,612.00	281,612.00
1st Subsequent Year (2012-13)	281,612.00	281,612.00
2nd Subsequent Year (2013-14)	281,612.00	281,612.00

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

Current Year (2011-12)
1st Subsequent Year (2012-13)
2nd Subsequent Year (2013-14)

Current Year (2011-12)	112,189.00	112,189.00
1st Subsequent Year (2012-13)	65,868.00	65,868.00
2nd Subsequent Year (2013-14)	53,645.00	53,645.00

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

Current Year (2011-12)
1st Subsequent Year (2012-13)
2nd Subsequent Year (2013-14)

Current Year (2011-12)	112,189.00	112,189.00
1st Subsequent Year (2012-13)	65,868.00	65,868.00
2nd Subsequent Year (2013-14)	53,645.00	53,645.00

- d. Number of retirees receiving OPEB benefits

Current Year (2011-12)
1st Subsequent Year (2012-13)
2nd Subsequent Year (2013-14)

Current Year (2011-12)	21	21
1st Subsequent Year (2012-13)	9	9
2nd Subsequent Year (2013-14)	6	6

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	763,175.00	763,175.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2011-12)
1st Subsequent Year (2012-13)
2nd Subsequent Year (2013-14)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs	254,349.00	254,349.00
Current Year (2011-12)	254,413.00	254,413.00
1st Subsequent Year (2012-13)	254,413.00	254,413.00
2nd Subsequent Year (2013-14)	254,413.00	254,413.00

- b. Amount contributed (funded) for self-insurance programs
Current Year (2011-12)
1st Subsequent Year (2012-13)
2nd Subsequent Year (2013-14)

b. Amount contributed (funded) for self-insurance programs	254,349.00	254,349.00
Current Year (2011-12)	254,413.00	254,413.00
1st Subsequent Year (2012-13)	254,413.00	254,413.00
2nd Subsequent Year (2013-14)	254,413.00	254,413.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." If Yes, nothing further is needed for section S8A. If No, enter data, as applicable, in the remainder of section S8A; there are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

If Yes, skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of certificated (non-management) full-time-equivalent (FTE) positions	129.0	123.9	117.9	115.9

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Jun 23, 2011

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 07, 2011

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: Jul 02, 2011

End Date: Jun 30, 2012

5. Salary settlement:

Current Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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

Yes

No

No

One Year Agreement

Total cost of salary settlement

193,229

% change in salary schedule from prior year

0.0%

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
No	No	No
0.0%	0.0%	0.0%
0.0%	0.0%	0.0%

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

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

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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
152,078	163,112	138,512
1.3%	1.4%	1.2%

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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	
No	No	No

Certificated (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." If Yes, nothing further is needed for section S8B. If No, enter data, as applicable, in the remainder of section S8B; there are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

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

If Yes, skip to section S8C.

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-management) FTE positions	78.2	78.7	78.7	78.7

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Nov. 3, 2011

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct. 20, 2011

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: Jul 01, 2011

End Date: Jun 30, 2012

5. Salary settlement:

Current Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

58,345

% change in salary schedule from prior year
or

0.0%

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
No	No	No
0.0%	0.0%	0.0%
0.0%	0.0%	0.0%

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

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

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

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
17,829	14,506	3,816
0.4%	0.3%	0.1%

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

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

Classified (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." If Yes or n/a, nothing further is needed for section S8C. If No, enter data, as applicable, in the remainder of section S8C; there are no extractions in this section.

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

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

n/a

If Yes or n/a, skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions	25.0	25.0	25.0	25.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

**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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

**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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

**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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Yes

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

Yes

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review