

Central Union High School District

2011-2012

1st Interim Report

MEMO

To: C. Thomas Budde, Superintendent

From: Merritt Merten, Accountant

CC: Central Union High School District Board of Trustees

Date: December 13, 2011

Re: 2011-2012 First Interim Report

Enclosed you will find the 2011-2012 First Interim Report for the Central Union High School District. The following summary highlights the significant changes to the General Fund from Board Approved Operating Budget to First Interim.

Unrestricted Revenues:

- ★ **Revenue Limit Sources** decreased \$1,156,289 or 5%. The two contributing factors are a decrease of \$1,164,501 in Base Revenue Limit due to mid-year cuts and a slight increase in PERS Reduction Transfer of \$8,212.
- ★ **Federal Revenue** is not projected to change at this time. The revenue change represented here is from Medi-Cal Administrative Activities (MAA).
- ★ **Other State Revenues** decreased \$24,366 or .8%. This decrease is largely due to Adult Education Cal-Works revenue of \$25,000 anticipated in the General Fund and moved to the Adult Education Fund. Also represented here is a small decrease of \$381 in State Lottery as well as an increase of \$1,015 in Advanced Placement revenue.
- ★ **Local Revenue** increased by \$2,542 or .4%. This increase is the result of a donation to CUHS of \$1,946 and new revenue from K-afe 56 of \$597.

Unrestricted Expenditures:

UNRESTRICTED			
Category	2011-2012 Revised Budget	2011-2012 1st Interim	Difference
Certificated Salaries	13,607,655	13,726,022	118,367
Classified Salaries	3,306,387	3,342,651	36,264
Employee Benefits	4,348,150	4,426,624	78,473
Books & Supplies	810,747	620,154	(190,593)
Services & Operating Expenses	2,220,934	2,219,039	(1,896)
Capital Outlay	78,724	80,144	1,420
Other Outgo (excluding Transfers of Indirect Cost)	159,200	159,200	0
Other Outgo Transfers of Indirect Costs	(207,014)	(242,411)	(35,397)
Interfund Transfers In	0	0	0
Interfund Transfers Out	252,320	464,195	211,875
Contributions	1,882,235	1,972,842	90,607
Total	26,459,338	26,768,460	309,122

- ★ **Certificated Salaries** increased \$118,368 or .9%. Contributing factors include routine increases of \$67,229 in Certificated Salaries, \$60,101 in 6th Period Assignments, \$20,592 in Extra Duty Stipends, \$1,000 in Certificated Stipends, \$500 in Substitutes and \$310 in Certificated Time Cards. As well as decreases of \$13,032 in Certificated Coaches, \$7,103 in Department Chair, \$5,721 in Certificated Administration and \$5,508 in Counselors.
- ★ **Classified Salaries** increased \$36,264 or 1.1%. The major changes reflected here are routine increases in Classified Salaries of \$34,014, Clerical Salaries of \$12,295 and Classified Instructional Salaries of \$278. Also included are decreases in Classified Support OT of \$4,284, Classified Coaches of \$2,801, Instructional Aide OT of \$2,000 and Other Classified Salaries of \$1,238.
- ★ **Employee Benefits** increased \$78,473 or 1.8%. This increase is proportional to the above changes in Certificated and Classified Salaries.

- ★ **Books and Supplies** increased \$9,383 or 1.2%%. This net increase is the result of an increase of various programs/departments in Materials and Supplies of \$13,673, as well as a decrease in Fuel of \$3,000 and Non-Capitalized Equipment of \$1,290.
- ★ **Services and Operating Expenditures** decreased \$1,896 or .1%. This minor decrease is due to budget adjustments in various programs/departments.
- ★ **Capital Outlay** increased \$1,420 or 1.8%. This small increase is in Operations Equipment.
- ★ **Other Outgo (excluding Transfers of Indirect Costs)** had no changes at this time.
- ★ **Other Outgo - Transfers of Indirect Costs** increased by \$35,397 or 17.1%. This increase is due to Direct Support/Indirect Costs Charges being updated with carryover expenditures therefore increasing Indirect Costs.
- ★ **Interfund Transfers In** had no changes at this time.
- ★ **Interfund Transfers Out** increased \$211,875 or 84%. This is due to three one-time transfers; \$118,308 to Fund 353 for the CUHS Modernization Project that the Board approved at the November board meeting, \$83,140 Adult Education Cal-Works revenue transferred to Fund 110 and \$10,427 increase in contribution to the Cafeteria Fund 130 for a newly realized regulation regarding PERS Reduction.
- ★ **Contributions** from unrestricted to restricted increased \$90,607 or 4.8%. This net increase is largely due to an increase of \$83,146 contribution to the state Transportation Resource (\$72,862 of which is a result of the mid-year cuts), \$8,580 increase contribution to Routine Restricted Maintenance, and a slight decrease of \$1,108 contribution to Special Education Transportation.

Restricted Revenues:

- ★ **Revenue Limit Sources** had no changes at this time.
- ★ **Federal Revenue** increased \$719,741 or 22.7%. This increase is due to the addition of \$476,632 carryover revenue from several restricted programs; (\$194,310 Title I, \$121,320 MAA, \$108,534 Title III, \$24,094 Teacher Quality, \$15,016 SFSS, \$13,358 Title II), \$243,109 increase in revenue from many restricted programs (\$96,886 Gear Up, \$50,544 Title I-3010, \$37,305 Carl Perkins, \$28,057 Title III-4203, \$17,691 Title I-3060, \$11,900 Title III-4201 and \$726 Ed Jobs).
- ★ **Other State Revenue** increased by \$173,853 or 17.2%. This overall increase is due to the addition of \$198,261 carryover revenue in several restricted programs (\$95,149 EIA, \$46,148 Special Ed, \$31,081 Partnership Academies and \$25,883 Health Science Building) and \$49,566 increase in CTE revenue. It also includes a decrease in state Transportation Revenue of \$72,862 (due to mid-year cuts), Ag Incentive \$1,052 and State Lottery \$60.
- ★ **Local Revenue** increased by \$69,690 or 7.8%. This net increase is due to the addition of \$69,871 in carryover revenue (\$58,338 Special Ed and \$11,533 Microsoft Voucher), as well as a decrease of \$181 in Partnership Academies.

Restricted Expenditures:

RESTRICTED			
Category	2011-2012 Revised Budget	2011-2012 1st Interim	Difference
Certificated Salaries	2,919,434	3,137,827	218,393
Classified Salaries	1,705,584	1,690,500	(15,084)
Employee Benefits	1,220,394	1,247,639	27,245
Books & Supplies	867,500	1,498,493	630,993
Services & Operating Expenses	392,230	621,643	229,413
Capital Outlay	144,356	144,356	-
Other Outgo (excluding Transfers of Indirect Cost)	0	0	0
Other Outgo Transfers of Indirect Costs	116,802	152,199	35,397
Interfund Transfers In	0	295,882	295,882
Interfund Transfers Out	0	0	0
Contributions	(1,882,235)	(1,972,842)	(90,607)
Total	5,484,065	6,815,697	1,331,632

- ★ **Certificated Salaries** increased \$218,394 or 7.5%. This net increase is due to increase adjustments of \$228,024 in several areas (\$148,584 Certificated Hourly, \$32,645 Substitutes, \$30,842 6th Period Assignments, \$7,982 Other Certificated, \$5,554 Counselors and \$2,417 Certificated Support Hourly). Also included are decrease adjustments of \$4,450 Summer Intervention (3011), \$3,680 Certificated Salaries, and \$1,500 Special Stipends.
- ★ **Classified salaries** decreased \$15,084 or .9%. This net decrease is due to adjustments of \$25,106 in several areas (\$21,224 Classified Instructional Salaries, \$2,587 Clerical OT, \$670 Instructional Aide OT, \$375 Classified Support Ed Stipend and \$250 Instructional Aide Ed Stipend). Also included are increase adjustments of \$10,022 (\$8,224 Classified Support Salaries, \$885 Clerical Office Staff, \$782 Work Study, \$87 Other Classified Hourly, and \$44 Other Classified Salaries).

- ★ **Employee Benefits** increased \$27,245 or 2.2%. This increase is proportional to the above changes in Certificated and Classified Salaries.
- ★ **Books and Supplies** increased \$630,993 or 72.7% this is mainly due to carryover and restricted ending balances being updated therefore expenditures are updated as well.
- ★ **Services and Operating Expenditures** increased by \$229,413 or 58.5% mainly due to carryover and restricted ending balances being updated therefore expenditures are updated as well.
- ★ **Capital Outlay** had no changes at this time.
- ★ **Other Outgo (excluding Transfers of Indirect Costs)** had no changes at this time.
- ★ **Other Outgo - Transfers of Indirect Costs** increased by \$35,397 or 30.3%. This increase is due to Direct Support/Indirect Costs Charges being updated with carryover expenditures therefore increasing Indirect Costs.
- ★ **Interfund Transfers In** had no changes at this time.
- ★ **Interfund Transfers Out** increased \$295,882. This is due to a one-time transfer of RDA revenue to Fund 353 for the CUHS Modernization Project.
- ★ **Contributions** from unrestricted to restricted increased \$90,607 or 4.8%. This net increase is largely due to a \$83,146 contribution to the state Transportation Resource (\$72,862 of which is the result of the mid-year cuts), \$8,580 increase contribution to Routine Restricted Maintenance and a slight decrease of \$1,108 contribution to Special Education Transportation.

Reserves & Ending Balance

Unrestricted

The district is projecting an Unrestricted Ending Fund balance of \$8,388,536 of which \$8,027,704 is listed as Reserve for Economic Uncertainties (\$7,027,879 is for the State Deferrals and \$999,825 is for Economic Uncertainties). The remaining fund balance is designated for Revolving Cash (\$6,000), Stores Inventory (\$66,140), and Deferred Maintenance (\$288,692).

Restricted

The Restricted Ending Fund Balance totals \$841,557. It is composed of the following programs.

Components of Restricted Ending Fund Balance	Components of Restricted Ending Fund Balance
Lottery Inst Materials	\$ 452,574
EIA	\$ 142,402
Medi-Cal	\$ 138,221
Special Education Federal	\$ 77,556
Special Education	\$ 30,746
Other Local	\$ 57
Total	\$ 841,557

Unrestricted Deficit/Surplus Spending

The Unrestricted General Fund is currently projected to end the year with a deficit of \$1,229,819. This deficit spending represents projected loss in revenue due to mid-year cuts as well as some projected increases in expenditures. The district expects to maintain a positive certified budget.

Restricted Deficit/Surplus Spending

The Restricted General Fund is estimated at this time to end with a deficit of 401,174. It is important to remember that Restricted Programs have REB (restricted ending balance) and Carryover from PY (prior years), therefore this isn't true deficit spending.

Federal Jobs Fund (3205)

The district plans to spend this money on salaries in this fiscal year. It will help backfill the loss of ARRA dollars that were expended last year.



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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2011 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: Merritt Merten Telephone: 760-336-4503
Title: Accountant E-mail: mmerten@cuhsd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2010-11) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

ADA

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	3,783.78	3,783.78	3,773.78	3,783.78	0.00	0%
2. Special Education	61.24	61.24	61.24	61.24	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	6.56	6.56	6.56	6.56	0.00	0%
6. Special Education	40.01	40.01	40.01	40.01	0.00	0%
7. TOTAL, K-12 ADA	3,891.59	3,891.59	3,881.59	3,891.59	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)	3,891.59	3,891.59	3,881.59	3,891.59	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.

Revenue Limit

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	7,316.43	7,316.43	7,316.43
2. Inflation Increase	0041	164.00	164.00	164.00
3. All Other Adjustments	0042, 0525, 0719	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	7,480.43	7,480.43	7,480.43
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	7,480.43	7,480.43	7,480.43
b. Revenue Limit ADA	0033	3,891.59	3,891.59	3,891.59
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	29,110,766.58	29,110,766.58	29,110,766.58
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	29,110,766.58	29,110,766.58	29,110,766.58
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.80246	0.80246	0.80246
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	23,360,225.75	23,360,225.75	23,360,225.75
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	343,922.10	346,545.00	354,687.00
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	90,873.75	90,936.66	99,148.42
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)	- - -	253,048.35	255,608.34	255,538.58
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	23,613,274.10	23,615,834.09	23,615,764.33

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	3,394,206.00	3,273,333.74	2,734,673.00
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	3,394,206.00	3,273,333.74	2,734,673.00
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	20,219,068.10	20,342,500.35	20,881,091.33
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	267,845.22	267,845.22	267,845.22
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	0.00	(1,164,430.66)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(267,845.22)	(267,845.22)	(1,432,275.88)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	19,951,222.88	20,074,655.13	19,448,815.45
OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	43,872.48	43,872.48	43,853.29
44. California High School Exit Exam	9002	0.00	0.00	0.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	19,515.78	19,515.78	195,436.17
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	239,388.27	239,388.27	239,289.46

General Fund

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	23,068,669.10	23,071,292.00	2,501,148.69	21,915,003.34	(1,156,288.66)	-5.0%
2) Federal Revenue		8100-8299	40,733.00	40,733.00	0.00	40,733.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,097,366.00	3,097,421.00	941,920.00	3,073,055.00	(24,366.00)	-0.8%
4) Other Local Revenue		8600-8799	698,073.97	707,283.01	283,040.80	709,825.37	2,542.36	0.4%
5) TOTAL, REVENUES			26,904,842.07	26,916,729.01	3,726,109.49	25,738,616.71		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,562,338.53	13,607,654.53	3,694,823.22	13,726,022.00	(118,367.47)	-0.9%
2) Classified Salaries		2000-2999	3,303,387.28	3,306,387.28	982,762.07	3,342,651.00	(36,263.72)	-1.1%
3) Employee Benefits		3000-3999	4,341,764.10	4,348,150.18	1,157,384.16	4,426,623.51	(78,473.33)	-1.8%
4) Books and Supplies		4000-4999	781,292.44	810,747.05	178,288.34	820,130.26	(9,383.21)	-1.2%
5) Services and Other Operating Expenditures		5000-5999	2,223,966.82	2,220,934.42	916,324.42	2,219,038.72	1,895.70	0.1%
6) Capital Outlay		6000-6999	64,000.00	78,724.04	68,002.59	80,144.04	(1,420.00)	-1.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	159,200.00	159,200.00	39,800.00	159,200.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(244,886.18)	(207,014.18)	(11,753.63)	(242,411.04)	35,396.86	-17.1%
9) TOTAL, EXPENDITURES			24,191,062.99	24,324,783.32	7,025,631.17	24,531,398.49		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			2,713,779.08	2,591,945.69	(3,299,521.68)	1,207,218.22		
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	119,864.26	252,319.62	0.00	464,194.92	(211,875.30)	-84.0%
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	(1,813,681.43)	(1,882,235.11)	0.00	(1,972,842.42)	(90,607.31)	4.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,933,545.69)	(2,134,554.73)	0.00	(2,437,037.34)		

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)			780,233.39	457,390.96	(3,299,521.68)	(1,229,819.12)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,618,354.79	9,618,354.79		9,618,354.79	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)			9,618,354.79	9,618,354.79		9,618,354.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,618,354.79	9,618,354.79		9,618,354.79		
2) Ending Balance, June 30 (E + F1e)			10,398,588.18	10,075,745.75		8,388,535.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	6,000.00	6,000.00		6,000.00		
Stores		9712	65,452.66	66,140.44		66,140.44		
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	500,000.00	500,000.00		288,692.00		
Deferred Maintenance	0000	9780	500,000.00					
Deferred Maintenance	0000	9780		500,000.00				
Deferred Maintenance	0000	9780				288,692.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,827,135.52	9,503,605.31		8,027,703.23		
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	19,951,222.88	20,074,655.13	2,183,286.00	19,448,815.45	(625,839.68)	-3.1%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	54,440.00	54,441.30	0.00	52,307.00	(2,134.30)	-3.9%
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	4,116,409.00	2,920,416.81	0.00	3,945,954.00	1,025,537.19	35.1%
Unsecured Roll Taxes		8042	324,851.00	298,475.63	286,771.69	310,063.00	11,587.37	3.9%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	(7,963.00)	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,093,531.00)	0.00	0.00	(1,573,651.00)	(1,573,651.00)	New
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			23,345,428.88	23,347,988.87	2,470,057.69	22,183,488.45	(1,164,500.42)	-5.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(367,633.53)	(367,633.53)	0.00	(367,633.53)	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	90,873.75	90,936.66	31,091.00	99,148.42	8,211.76	9.0%
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			23,068,669.10	23,071,292.00	2,501,148.69	21,915,003.34	(1,156,288.66)	-5.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB/IASA (incl. ARRA)	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	40,733.00	40,733.00	0.00	40,733.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			40,733.00	40,733.00	0.00	40,733.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	76,655.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	449,866.00	449,866.00	0.00	449,485.00	(381.00)	-0.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
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	2,647,500.00	2,647,555.00	865,265.00	2,623,570.00	(23,985.00)	-0.9%
TOTAL, OTHER STATE REVENUE			3,097,366.00	3,097,421.00	941,920.00	3,073,055.00	(24,366.00)	-0.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		

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	50,000.00	50,000.00	19,643.88	50,000.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	11,478.48	100,000.00	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	433,217.00	433,217.00	213,908.00	433,217.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	114,856.97	124,066.01	38,010.44	126,608.37	2,542.36	2.0%
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			698,073.97	707,283.01	283,040.80	709,825.37	2,542.36	0.4%
TOTAL, REVENUES			26,904,842.07	26,916,729.01	3,726,109.49	25,738,616.71	(1,178,112.30)	-4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	11,652,476.53	11,697,792.53	3,113,831.72	11,833,182.00	(135,389.47)	-1.2%
Certificated Pupil Support Salaries		1200	411,897.00	411,897.00	117,877.30	406,699.00	5,198.00	1.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,329,007.00	1,329,007.00	423,769.51	1,316,183.00	12,824.00	1.0%
Other Certificated Salaries		1900	168,958.00	168,958.00	39,344.69	169,958.00	(1,000.00)	-0.6%
TOTAL, CERTIFICATED SALARIES			13,562,338.53	13,607,654.53	3,694,823.22	13,726,022.00	(118,367.47)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	291,302.28	291,302.28	40,680.10	286,779.00	4,523.28	1.6%
Classified Support Salaries		2200	1,247,641.00	1,247,641.00	390,545.39	1,277,371.00	(29,730.00)	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	178,770.00	178,770.00	59,111.80	178,770.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,527,210.00	1,527,210.00	481,235.11	1,539,505.00	(12,295.00)	-0.8%
Other Classified Salaries		2900	58,464.00	61,464.00	11,189.67	60,226.00	1,238.00	2.0%
TOTAL, CLASSIFIED SALARIES			3,303,387.28	3,306,387.28	982,762.07	3,342,651.00	(36,263.72)	-1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,114,734.18	1,118,472.50	299,585.95	1,130,716.28	(12,243.78)	-1.1%
PERS		3201-3202	345,319.36	345,647.05	106,361.55	349,913.70	(4,266.65)	-1.2%
OASDI/Medicare/Alternative		3301-3302	407,880.65	408,867.39	123,731.74	413,656.23	(4,788.84)	-1.2%
Health and Welfare Benefits		3401-3402	1,734,565.61	1,734,565.61	490,034.04	1,784,347.61	(49,782.00)	-2.9%
Unemployment Insurance		3501-3502	270,287.30	271,063.94	71,668.44	276,074.64	(5,010.70)	-1.8%
Workers' Compensation		3601-3602	172,662.86	173,156.64	45,583.01	174,722.07	(1,565.43)	-0.9%
OPEB, Allocated		3701-3702	230,203.50	230,203.50	0.00	230,203.50	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	66,110.64	66,173.55	20,419.43	66,989.48	(815.93)	-1.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,341,764.10	4,348,150.18	1,157,384.16	4,426,623.51	(78,473.33)	-1.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	255,697.95	264,906.99	16,856.42	264,906.99	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	455,844.49	474,740.06	147,981.66	485,413.27	(10,673.21)	-2.2%
Noncapitalized Equipment		4400	69,750.00	71,100.00	13,450.26	69,810.00	1,290.00	1.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			781,292.44	810,747.05	178,288.34	820,130.26	(9,383.21)	-1.2%
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	99,185.00	99,923.60	12,556.38	101,797.60	(1,874.00)	-1.9%
Dues and Memberships		5300	31,750.00	31,890.00	18,142.07	32,390.00	(500.00)	-1.6%
Insurance		5400-5450	170,000.00	170,000.00	159,584.00	170,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,139,500.00	1,139,500.00	349,224.98	1,139,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	202,823.00	202,823.00	66,388.65	203,398.00	(575.00)	-0.3%
Transfers of Direct Costs		5710	(65,912.02)	(72,109.02)	15,199.48	(74,338.48)	2,229.46	-3.1%
Transfers of Direct Costs - Interfund		5750	(2,424.50)	(8,227.50)	0.00	(8,227.50)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	553,295.34	561,360.34	244,326.86	558,745.10	2,615.24	0.5%
Communications		5900	95,750.00	95,774.00	50,902.00	95,774.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,223,966.82	2,220,934.42	916,324.42	2,219,038.72	1,895.70	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)
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	64,000.00	78,724.04	68,002.59	80,144.04	(1,420.00)	-1.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			64,000.00	78,724.04	68,002.59	80,144.04	(1,420.00)	-1.8%
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	13,745.60	13,745.60	4,091.11	13,745.60	0.00	0.0%
Other Debt Service - Principal		7439	145,454.40	145,454.40	35,708.89	145,454.40	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			159,200.00	159,200.00	39,800.00	159,200.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(154,673.87)	(116,801.87)	(11,753.63)	(152,198.73)	35,396.86	-30.3%
Transfers of Indirect Costs - Interfund		7350	(90,212.31)	(90,212.31)	0.00	(90,212.31)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(244,886.18)	(207,014.18)	(11,753.63)	(242,411.04)	35,396.86	-17.1%
TOTAL, EXPENDITURES			24,191,062.99	24,324,783.32	7,025,631.17	24,531,398.49	(206,615.17)	-0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	118,308.00	(118,308.00)	New
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	119,864.26	252,319.62	0.00	262,746.92	(10,427.30)	-4.1%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	83,140.00	(83,140.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			119,864.26	252,319.62	0.00	464,194.92	(211,875.30)	-84.0%
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	(1,813,681.43)	(1,882,235.11)	0.00	(1,972,842.42)	(90,607.31)	4.8%
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			(1,813,681.43)	(1,882,235.11)	0.00	(1,972,842.42)	(90,607.31)	4.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,933,545.69)	(2,134,554.73)	0.00	(2,437,037.34)	(302,482.61)	14.2%

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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	367,633.53	367,633.53	0.00	367,633.53	0.00	0.0%
2) Federal Revenue		8100-8299	3,176,162.32	3,176,162.32	1,112,840.57	3,895,903.59	719,741.27	22.7%
3) Other State Revenue		8300-8599	1,008,518.00	1,008,518.00	297,219.11	1,182,371.18	173,853.18	17.2%
4) Other Local Revenue		8600-8799	881,701.00	898,925.07	122,830.10	968,614.77	69,689.70	7.8%
5) TOTAL, REVENUES			5,434,014.85	5,451,238.92	1,532,889.78	6,414,523.07		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,919,433.89	2,919,433.89	916,733.35	3,137,826.76	(218,392.87)	-7.5%
2) Classified Salaries		2000-2999	1,705,583.88	1,705,583.89	528,644.74	1,690,499.89	15,084.00	0.9%
3) Employee Benefits		3000-3999	1,220,393.87	1,220,393.87	366,421.29	1,247,638.95	(27,245.08)	-2.2%
4) Books and Supplies		4000-4999	832,543.71	867,500.21	230,210.59	1,498,493.27	(630,993.06)	-72.7%
5) Services and Other Operating Expenditures		5000-5999	382,691.06	392,230.06	89,076.65	621,643.32	(229,413.26)	-58.5%
6) Capital Outlay		6000-6999	22,000.00	144,356.22	16,855.30	144,356.22	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	154,673.87	116,801.87	11,753.63	152,198.73	(35,396.86)	-30.3%
9) TOTAL, EXPENDITURES			7,237,320.28	7,366,300.01	2,159,695.55	8,492,657.14		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,803,305.43)	(1,915,061.09)	(626,805.77)	(2,078,134.07)		
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	295,882.00	(295,882.00)	New
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	1,813,681.43	1,882,235.11	0.00	1,972,842.42	90,607.31	4.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,813,681.43	1,882,235.11	0.00	1,676,960.42		

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)			10,376.00	(32,825.98)	(626,805.77)	(401,173.65)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,242,730.36	1,242,730.36		1,242,730.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,242,730.36	1,242,730.36		1,242,730.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,242,730.36	1,242,730.36		1,242,730.36		
2) Ending Balance, June 30 (E + F1e)			1,253,106.36	1,209,904.38		841,556.71		
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	1,253,106.36	1,209,904.38		841,556.87		
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		(0.16)		

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	367,633.53	367,633.53	0.00	367,633.53	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			367,633.53	367,633.53	0.00	367,633.53	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	668,026.00	668,026.00	0.00	668,026.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	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	315,250.00	315,250.00	52,847.38	332,941.00	17,691.00	5.6%
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	2,045,986.32	2,045,986.32	1,011,429.39	2,492,525.29	446,538.97	21.8%

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)
Vocational and Applied Technology Education	3500-3699	8290	60,000.00	60,000.00	0.00	97,305.00	37,305.00	62.2%
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	86,900.00	86,900.00	48,563.80	305,106.30	218,206.30	251.1%
TOTAL, FEDERAL REVENUE			3,176,162.32	3,176,162.32	1,112,840.57	3,895,903.59	719,741.27	22.7%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	145,622.00	145,622.00	40,762.00	72,759.37	(72,862.63)	-50.0%
Economic Impact Aid	7090-7091	8311	514,209.00	514,209.00	120,991.00	609,358.00	95,149.00	18.5%
Spec. Ed. Transportation	7240	8311	60,034.00	60,034.00	16,804.00	60,034.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	70,925.00	70,925.00	0.00	70,865.00	(60.00)	-0.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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	217,728.00	217,728.00	118,662.11	369,354.81	151,626.81	69.6%
TOTAL, OTHER STATE REVENUE			1,008,518.00	1,008,518.00	297,219.11	1,182,371.18	173,853.18	17.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%

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	80.00	80.00	80.00	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	17,144.07	20,772.10	28,495.76	11,351.69	66.2%
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	881,701.00	881,701.00	101,978.00	940,039.01	58,338.01	6.6%
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			881,701.00	898,925.07	122,830.10	968,614.77	69,689.70	7.8%
TOTAL, REVENUES			5,434,014.85	5,451,238.92	1,532,889.78	6,414,523.07	963,284.15	17.7%

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	1,421,709.91	1,421,709.91	500,325.43	1,628,600.70	(206,890.79)	-14.6%
Certificated Pupil Support Salaries		1200	913,058.50	913,058.50	252,511.10	921,029.36	(7,970.86)	-0.9%
Certificated Supervisors' and Administrators' Salaries		1300	133,413.40	133,413.40	42,113.80	128,963.00	4,450.40	3.3%
Other Certificated Salaries		1900	451,252.08	451,252.08	121,783.02	459,233.70	(7,981.62)	-1.8%
TOTAL, CERTIFICATED SALARIES			2,919,433.89	2,919,433.89	916,733.35	3,137,826.76	(218,392.87)	-7.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	412,826.88	412,826.88	125,967.09	390,682.88	22,144.00	5.4%
Classified Support Salaries		2200	973,568.00	973,568.01	303,736.32	981,417.01	(7,849.00)	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	140,364.00	140,364.00	46,784.00	140,364.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	131,570.00	131,570.00	43,096.22	129,868.00	1,702.00	1.3%
Other Classified Salaries		2900	47,255.00	47,255.00	9,061.11	48,168.00	(913.00)	-1.9%
TOTAL, CLASSIFIED SALARIES			1,705,583.88	1,705,583.89	528,644.74	1,690,499.89	15,084.00	0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	242,081.91	242,081.91	75,217.55	260,143.29	(18,061.38)	-7.5%
PERS		3201-3202	181,170.03	181,170.03	55,586.52	179,639.18	1,530.85	0.8%
OASDI/Medicare/Alternative		3301-3302	166,934.00	166,934.00	51,428.00	172,424.15	(5,490.15)	-3.3%
Health and Welfare Benefits		3401-3402	484,821.94	484,821.94	136,758.53	485,017.30	(195.36)	0.0%
Unemployment Insurance		3501-3502	73,807.67	73,807.67	22,498.08	77,475.18	(3,667.51)	-5.0%
Workers' Compensation		3601-3602	47,223.19	47,223.19	14,261.04	49,059.27	(1,836.08)	-3.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	24,355.13	24,355.13	10,671.57	23,880.58	474.55	1.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,220,393.87	1,220,393.87	366,421.29	1,247,638.95	(27,245.08)	-2.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	60,549.00	60,549.00	55,693.63	60,705.00	(156.00)	-0.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	705,266.09	737,774.59	140,472.59	1,297,351.44	(559,576.85)	-75.8%
Noncapitalized Equipment		4400	66,728.62	69,176.62	34,044.37	140,436.83	(71,260.21)	-103.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			832,543.71	867,500.21	230,210.59	1,498,493.27	(630,993.06)	-72.7%
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	43,760.65	45,160.65	22,227.91	150,849.88	(105,689.23)	-234.0%
Dues and Memberships		5300	1,020.00	1,020.00	30.00	220.00	800.00	78.4%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	18,850.00	18,850.00	5,959.18	24,450.00	(5,600.00)	-29.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	56,468.00	56,924.00	14,254.70	56,924.00	0.00	0.0%
Transfers of Direct Costs		5710	65,912.02	72,109.02	(15,199.48)	74,338.48	(2,229.46)	-3.1%
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	179,349.52	180,835.52	55,628.69	298,057.96	(117,222.44)	-64.8%
Communications		5900	17,330.87	17,330.87	6,175.65	16,803.00	527.87	3.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			382,691.06	392,230.06	89,076.65	621,643.32	(229,413.26)	-58.5%

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	22,000.00	144,356.22	16,855.30	144,356.22	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,000.00	144,356.22	16,855.30	144,356.22	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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	154,673.87	116,801.87	11,753.63	152,198.73	(35,396.86)	-30.3%
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			154,673.87	116,801.87	11,753.63	152,198.73	(35,396.86)	-30.3%
TOTAL, EXPENDITURES			7,237,320.28	7,366,300.01	2,159,695.55	8,492,657.14	(1,126,357.13)	-15.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	295,882.00	(295,882.00)	New
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	295,882.00	(295,882.00)	New
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	1,813,681.43	1,882,235.11	0.00	1,972,842.42	90,607.31	4.8%
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			1,813,681.43	1,882,235.11	0.00	1,972,842.42	90,607.31	4.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,813,681.43	1,882,235.11	0.00	1,676,960.42	205,274.69	-10.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	23,436,302.63	23,438,925.53	2,501,148.69	22,282,636.87	(1,156,288.66)	-4.9%
2) Federal Revenue		8100-8299	3,216,895.32	3,216,895.32	1,112,840.57	3,936,636.59	719,741.27	22.4%
3) Other State Revenue		8300-8599	4,105,884.00	4,105,939.00	1,239,139.11	4,255,426.18	149,487.18	3.6%
4) Other Local Revenue		8600-8799	1,579,774.97	1,606,208.08	405,870.90	1,678,440.14	72,232.06	4.5%
5) TOTAL, REVENUES			32,338,856.92	32,367,967.93	5,258,999.27	32,153,139.78		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	16,481,772.42	16,527,088.42	4,611,556.57	16,863,848.76	(336,760.34)	-2.0%
2) Classified Salaries		2000-2999	5,008,971.16	5,011,971.17	1,511,406.81	5,033,150.89	(21,179.72)	-0.4%
3) Employee Benefits		3000-3999	5,562,157.97	5,568,544.05	1,523,805.45	5,674,262.46	(105,718.41)	-1.9%
4) Books and Supplies		4000-4999	1,613,836.15	1,678,247.26	408,498.93	2,318,623.53	(640,376.27)	-38.2%
5) Services and Other Operating Expenditures		5000-5999	2,606,657.88	2,613,164.48	1,005,401.07	2,840,682.04	(227,517.56)	-8.7%
6) Capital Outlay		6000-6999	86,000.00	223,080.26	84,857.89	224,500.26	(1,420.00)	-0.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	159,200.00	159,200.00	39,800.00	159,200.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(90,212.31)	(90,212.31)	0.00	(90,212.31)	0.00	0.0%
9) TOTAL, EXPENDITURES			31,428,383.27	31,691,083.33	9,185,326.72	33,024,055.63		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			910,473.65	676,884.60	(3,926,327.45)	(870,915.85)		
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	119,864.26	252,319.62	0.00	760,076.92	(507,757.30)	-201.2%
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			(119,864.26)	(252,319.62)	0.00	(760,076.92)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			790,609.39	424,564.98	(3,926,327.45)	(1,630,992.77)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,861,085.15	10,861,085.15		10,861,085.15	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,861,085.15	10,861,085.15		10,861,085.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,861,085.15	10,861,085.15		10,861,085.15		
2) Ending Balance, June 30 (E + F1e)			11,651,694.54	11,285,650.13		9,230,092.38		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	6,000.00	6,000.00		6,000.00		
Stores		9712	65,452.66	66,140.44		66,140.44		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,253,106.36	1,209,904.38		841,556.87		
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	500,000.00	500,000.00		288,692.00		
Deferred Maintenance	0000	9780	500,000.00					
Deferred Maintenance	0000	9780		500,000.00				
Deferred Maintenance	0000	9780				288,692.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,827,135.52	9,503,605.31		8,027,703.23		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(0.16)		

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	19,951,222.88	20,074,655.13	2,183,286.00	19,448,815.45	(625,839.68)	-3.1%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	54,440.00	54,441.30	0.00	52,307.00	(2,134.30)	-3.9%
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	4,116,409.00	2,920,416.81	0.00	3,945,954.00	1,025,537.19	35.1%
Unsecured Roll Taxes		8042	324,851.00	298,475.63	286,771.69	310,063.00	11,587.37	3.9%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	(7,963.00)	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,093,531.00)	0.00	0.00	(1,573,651.00)	(1,573,651.00)	New
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			23,345,428.88	23,347,988.87	2,470,057.69	22,183,488.45	(1,164,500.42)	-5.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(367,633.53)	(367,633.53)	0.00	(367,633.53)	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	367,633.53	367,633.53	0.00	367,633.53	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	90,873.75	90,936.66	31,091.00	99,148.42	8,211.76	9.0%
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			23,436,302.63	23,438,925.53	2,501,148.69	22,282,636.87	(1,156,288.66)	-4.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	668,026.00	668,026.00	0.00	668,026.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	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	315,250.00	315,250.00	52,847.38	332,941.00	17,691.00	5.6%
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	2,045,986.32	2,045,986.32	1,011,429.39	2,492,525.29	446,538.97	21.8%

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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	60,000.00	60,000.00	0.00	97,305.00	37,305.00	62.2%
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	127,633.00	127,633.00	48,563.80	345,839.30	218,206.30	171.0%
TOTAL, FEDERAL REVENUE			3,216,895.32	3,216,895.32	1,112,840.57	3,936,636.59	719,741.27	22.4%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	145,622.00	145,622.00	40,762.00	72,759.37	(72,862.63)	-50.0%
Economic Impact Aid	7090-7091	8311	514,209.00	514,209.00	120,991.00	609,358.00	95,149.00	18.5%
Spec. Ed. Transportation	7240	8311	60,034.00	60,034.00	16,804.00	60,034.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	76,655.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	520,791.00	520,791.00	0.00	520,350.00	(441.00)	-0.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,865,228.00	2,865,283.00	983,927.11	2,992,924.81	127,641.81	4.5%
TOTAL, OTHER STATE REVENUE			4,105,884.00	4,105,939.00	1,239,139.11	4,255,426.18	149,487.18	3.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%

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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)
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	50,000.00	50,000.00	19,643.88	50,000.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	11,478.48	100,000.00	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	433,217.00	433,297.00	213,988.00	433,297.00	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	114,856.97	141,210.08	58,782.54	155,104.13	13,894.05	9.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	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	881,701.00	881,701.00	101,978.00	940,039.01	58,338.01	6.6%
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			1,579,774.97	1,606,208.08	405,870.90	1,678,440.14	72,232.06	4.5%
TOTAL, REVENUES			32,338,856.92	32,367,967.93	5,258,999.27	32,153,139.78	(214,828.15)	-0.7%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,074,186.44	13,119,502.44	3,614,157.15	13,461,782.70	(342,280.26)	-2.6%
Certificated Pupil Support Salaries		1200	1,324,955.50	1,324,955.50	370,388.40	1,327,728.36	(2,772.86)	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,462,420.40	1,462,420.40	465,883.31	1,445,146.00	17,274.40	1.2%
Other Certificated Salaries		1900	620,210.08	620,210.08	161,127.71	629,191.70	(8,981.62)	-1.4%
TOTAL, CERTIFICATED SALARIES			16,481,772.42	16,527,088.42	4,611,556.57	16,863,848.76	(336,760.34)	-2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	704,129.16	704,129.16	166,647.19	677,461.88	26,667.28	3.8%
Classified Support Salaries		2200	2,221,209.00	2,221,209.01	694,281.71	2,258,788.01	(37,579.00)	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	319,134.00	319,134.00	105,895.80	319,134.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,658,780.00	1,658,780.00	524,331.33	1,669,373.00	(10,593.00)	-0.6%
Other Classified Salaries		2900	105,719.00	108,719.00	20,250.78	108,394.00	325.00	0.3%
TOTAL, CLASSIFIED SALARIES			5,008,971.16	5,011,971.17	1,511,406.81	5,033,150.89	(21,179.72)	-0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,356,816.09	1,360,554.41	374,803.50	1,390,859.57	(30,305.16)	-2.2%
PERS		3201-3202	526,489.39	526,817.08	161,948.07	529,552.88	(2,735.80)	-0.5%
OASDI/Medicare/Alternative		3301-3302	574,814.65	575,801.39	175,159.74	586,080.38	(10,278.99)	-1.8%
Health and Welfare Benefits		3401-3402	2,219,387.55	2,219,387.55	626,792.57	2,269,364.91	(49,977.36)	-2.3%
Unemployment Insurance		3501-3502	344,094.97	344,871.61	94,166.52	353,549.82	(8,678.21)	-2.5%
Workers' Compensation		3601-3602	219,886.05	220,379.83	59,844.05	223,781.34	(3,401.51)	-1.5%
OPEB, Allocated		3701-3702	230,203.50	230,203.50	0.00	230,203.50	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	90,465.77	90,528.68	31,091.00	90,870.06	(341.38)	-0.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,562,157.97	5,568,544.05	1,523,805.45	5,674,262.46	(105,718.41)	-1.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	316,246.95	325,455.99	72,550.05	325,611.99	(156.00)	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,161,110.58	1,212,514.65	288,454.25	1,782,764.71	(570,250.06)	-47.0%
Noncapitalized Equipment		4400	136,478.62	140,276.62	47,494.63	210,246.83	(69,970.21)	-49.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,613,836.15	1,678,247.26	408,498.93	2,318,623.53	(640,376.27)	-38.2%
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	142,945.65	145,084.25	34,784.29	252,647.48	(107,563.23)	-74.1%
Dues and Memberships		5300	32,770.00	32,910.00	18,172.07	32,610.00	300.00	0.9%
Insurance		5400-5450	170,000.00	170,000.00	159,584.00	170,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,158,350.00	1,158,350.00	355,184.16	1,163,950.00	(5,600.00)	-0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	259,291.00	259,747.00	80,643.35	260,322.00	(575.00)	-0.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,424.50)	(8,227.50)	0.00	(8,227.50)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	732,644.86	742,195.86	299,955.55	856,803.06	(114,607.20)	-15.4%
Communications		5900	113,080.87	113,104.87	57,077.65	112,577.00	527.87	0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,606,657.88	2,613,164.48	1,005,401.07	2,840,682.04	(227,517.56)	-8.7%

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)
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	86,000.00	223,080.26	84,857.89	224,500.26	(1,420.00)	-0.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			86,000.00	223,080.26	84,857.89	224,500.26	(1,420.00)	-0.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	13,745.60	13,745.60	4,091.11	13,745.60	0.00	0.0%
Other Debt Service - Principal		7439	145,454.40	145,454.40	35,708.89	145,454.40	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			159,200.00	159,200.00	39,800.00	159,200.00	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	(90,212.31)	(90,212.31)	0.00	(90,212.31)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(90,212.31)	(90,212.31)	0.00	(90,212.31)	0.00	0.0%
TOTAL, EXPENDITURES			31,428,383.27	31,691,083.33	9,185,326.72	33,024,055.63	(1,332,972.30)	-4.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	414,190.00	(414,190.00)	New
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	119,864.26	252,319.62	0.00	262,746.92	(10,427.30)	-4.1%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	83,140.00	(83,140.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			119,864.26	252,319.62	0.00	760,076.92	(507,757.30)	-201.2%
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)			(119,864.26)	(252,319.62)	0.00	(760,076.92)	507,757.30	201.2%

Criteria and Standards Review

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 2A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2011-12)	3,891.59	3,891.59	0.0%	Met
1st Subsequent Year (2012-13)	3,881.59	3,891.59	0.3%	Met
2nd Subsequent Year (2013-14)	3,881.59	3,881.59	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2011-12)	4,014	4,102	2.2%	Not Met
1st Subsequent Year (2012-13)	4,014	4,102	2.2%	Not Met
2nd Subsequent Year (2013-14)	4,014	4,102	2.2%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Historically, the district has a higher enrollment at CBEDS than at P-2.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2008-09)	3,899	4,169	93.5%
Second Prior Year (2009-10)	3,899	4,102	95.1%
First Prior Year (2010-11)	3,845	4,102	93.7%
Historical Average Ratio:			94.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.6%

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 AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2011-12)	3,835	4,102	93.5%	Met
1st Subsequent Year (2012-13)	3,882	4,102	94.6%	Met
2nd Subsequent Year (2013-14)	3,882	4,102	94.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

District's Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2011-12)	23,345,428.88		
1st Subsequent Year (2012-13)	23,079,434.00	23,079,434.00	0.0%	Met
2nd Subsequent Year (2013-14)	23,079,434.00	23,079,434.00	0.0%	Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

Trigger language believed to be in place, therefore we have projected mid-year cuts for current year 11-12.

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)	21,037,936.41	24,441,015.38	86.1%
Second Prior Year (2009-10)	21,021,916.11	24,051,548.91	87.4%
First Prior Year (2010-11)	20,340,961.03	23,173,467.82	87.8%
Historical Average Ratio:			87.1%

	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):	84.1% to 90.1%	84.1% to 90.1%	84.1% to 90.1%

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 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2011-12)	21,495,296.51	24,531,398.49	87.6%	Met
1st Subsequent Year (2012-13)	22,810,179.25	25,897,000.55	88.1%	Met
2nd Subsequent Year (2013-14)	23,160,630.96	26,342,553.24	87.9%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2011-12)	3,216,895.32	3,936,636.59	22.4%	Yes
1st Subsequent Year (2012-13)	2,198,870.00	2,919,769.26	32.8%	Yes
2nd Subsequent Year (2013-14)	2,198,870.00	2,919,769.26	32.8%	Yes

Explanation:
(required if Yes)

see Narrative & MYP Assumptions

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2011-12)	4,105,884.00	4,255,426.18	3.6%	No
1st Subsequent Year (2012-13)	4,231,834.68	4,255,426.18	0.6%	No
2nd Subsequent Year (2013-14)	4,340,891.44	4,374,578.11	0.8%	No

Explanation:
(required if Yes)

see Narrative Assumptions

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2011-12)	1,579,774.97	1,678,440.14	6.2%	Yes
1st Subsequent Year (2012-13)	1,630,327.77	1,678,440.14	3.0%	No
2nd Subsequent Year (2013-14)	1,674,346.62	1,678,440.14	0.2%	No

Explanation:
(required if Yes)

see Narrative Assumption

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2011-12)	1,613,836.15	2,318,623.53	43.7%	Yes
1st Subsequent Year (2012-13)	1,554,478.15	2,280,103.55	46.7%	Yes
2nd Subsequent Year (2013-14)	1,602,666.97	2,348,506.65	46.5%	Yes

Explanation:
(required if Yes)

see Narrative & MYP Assumptions

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2011-12)	2,606,657.88	2,840,682.04	9.0%	Yes
1st Subsequent Year (2012-13)	2,677,037.64	2,920,221.13	9.1%	Yes
2nd Subsequent Year (2013-14)	2,760,025.81	3,007,827.77	9.0%	Yes

Explanation:
(required if Yes)

see Narrative & MYP Assumptions

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2011-12)	8,902,554.29	9,870,502.91	10.9%	Not Met
1st Subsequent Year (2012-13)	8,061,032.45	8,853,635.58	9.8%	Not Met
2nd Subsequent Year (2013-14)	8,214,108.06	8,972,787.51	9.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2011-12)	4,220,494.03	5,159,305.57	22.2%	Not Met
1st Subsequent Year (2012-13)	4,231,515.79	5,200,324.68	22.9%	Not Met
2nd Subsequent Year (2013-14)	4,362,692.78	5,356,334.42	22.8%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

see Narrative & MYP Assumptions

Explanation:

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

see Narrative Assumptions

Explanation:

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

see Narrative Assumption

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

Explanation:

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

see Narrative & MYP Assumptions

Explanation:

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

see Narrative & MYP Assumptions

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	315,482.48	1,255,044.68	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		31,548,247.53	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Available Reserve Percentages (Criterion 10C, Line 9)	23.8%	23.4%	17.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	7.9%	7.8%	5.9%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2011-12)	(1,229,819.12)	24,995,593.41	4.9%	Met
1st Subsequent Year (2012-13)	(448,723.38)	26,062,709.88	1.7%	Met
2nd Subsequent Year (2013-14)	(1,817,630.02)	26,508,262.57	6.9%	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)

see MYP Assumptions

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)	9,230,092.38	Met
1st Subsequent Year (2012-13)	7,939,812.29	Met
2nd Subsequent Year (2013-14)	6,122,182.27	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)	1,272,570.86	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	District ADA		
5% or \$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)	3,835	3,882	3,882
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (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)	33,784,132.55	33,590,983.20	34,177,457.60
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	33,784,132.55	33,590,983.20	34,177,457.60
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,013,523.98	1,007,729.50	1,025,323.73
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)	1,013,523.98	1,007,729.50	1,025,323.73

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2011-12)	(2012-13)	(2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	8,027,703.23	7,867,671.85	6,050,041.83
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.16)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	8,027,703.07	7,867,671.85	6,050,041.83
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	23.76%	23.42%	17.70%
District's Reserve Standard (Section 10B, Line 7):	1,013,523.98	1,007,729.50	1,025,323.73
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2011-12)	(1,813,681.43)	(1,972,842.42)	8.8%	159,160.99	Not Met
1st Subsequent Year (2012-13)	(1,482,451.04)	(1,162,610.29)	-21.6%	(319,840.75)	Not Met
2nd Subsequent Year (2013-14)	(1,170,612.35)	(2,073,676.80)	77.1%	903,064.45	Not Met
1b. Transfers In, General Fund *					
Current Year (2011-12)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2012-13)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2011-12)	119,864.26	464,194.92	287.3%	344,330.66	Not Met
1st Subsequent Year (2012-13)	119,864.26	165,709.33	38.2%	45,845.07	Not Met
2nd Subsequent Year (2013-14)	119,864.26	165,709.33	38.2%	45,845.07	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

see MYP Assumptions

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

see MYP Assumptions

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

b. If Yes to item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

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	2	General Fund 010	74385 & 7439	337,416
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Land Purchase	5	Special Reserve Fund 400	6100, 6130 & 6160	2,178,925

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	159,200	159,200	159,200	38,900
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Land Purchase	215,189	210,189	205,189	200,189
Total Annual Payments:	374,389	369,389	364,389	239,089
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 budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	5,053,311.00	5,053,311.00
b. OPEB unfunded actuarial accrued liability (UAAL)	5,053,311.00	5,053,311.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jun 30, 2010	Jun 30, 2010

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2011-12)	687,609.00	687,609.00
1st Subsequent Year (2012-13)	687,609.00	687,609.00
2nd Subsequent Year (2013-14)	687,609.00	687,609.00
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)	230,203.50	230,203.50
1st Subsequent Year (2012-13)	182,009.09	182,009.09
2nd Subsequent Year (2013-14)	130,634.00	130,634.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2011-12)	450,454.00	450,454.00
1st Subsequent Year (2012-13)	450,454.00	450,454.00
2nd Subsequent Year (2013-14)	450,454.00	450,454.00
d. Number of retirees receiving OPEB benefits		
Current Year (2011-12)	34	34
1st Subsequent Year (2012-13)	26	26
2nd Subsequent Year (2013-14)	20	20

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." 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 budget adoption?
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	189.1	189.5	189.5	189.5

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

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

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

	Current Year (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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

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

Multiyear Agreement

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

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

Negotiations Not Settled

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

13,755,644

7. Amount included for any tentative salary schedule increases

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
0	0	0

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

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	No	No
2,542,402	2,542,402	2,542,402
54.0%	54.0%	54.0%
2.0%	0.0%	0.0%

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

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

No

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

--

Certificated (Non-management) Step and Column Adjustments

- 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
242,769	271,827	276,339
1.7%	1.7%	1.7%

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	No	No
Yes	No	No

Certificated (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." 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 budget adoption?

If Yes, skip to section S8C.

If No, continue with section S8B.

No

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	168.3	159.8	159.8	159.8

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

No

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since Budget Adoption

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

[]

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

If Yes, date of Superintendent and CBO certification:

[]

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

Current Year
(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)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

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

49,109

7. Amount included for any tentative salary schedule increases

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	0	0	0

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	No	No
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	1.4%	1.4%	1.4%

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

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	56,942	58,568	59,253
3. Percent change in step & column over prior year	1.2%	1.2%	1.2%

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are savings from attrition included in the interim and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	No	No

Classified (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." 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 budget adoption?
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	29.0	29.0	29.0	29.0

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. 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)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
4. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are step & column adjustments included in the budget and MYPs?	No	No	No
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	15,313	12,979	10,500
3. Percent change in cost of other benefits over prior year	1.4%	1.4%	1.4%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

Special Ed Maintenance of Effort

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,232,188.00		1,232,188.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	517,594.88		517,594.88
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	434,553.04		434,553.04
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	79,393.40		79,393.40
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	15,500.00		15,500.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,279,229.32	0.00	2,279,229.32
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,739.12		2,739.12
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,739.12	0.00	2,739.12
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	2,281,968.44	0.00	2,281,968.44
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,157,129.00		1,157,129.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	180,234.00		180,234.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	301,530.54		301,530.54
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	40,366.21		40,366.21
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	9,500.00		9,500.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,688,759.75	0.00	1,688,759.75
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,739.12		2,739.12
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,739.12	0.00	2,739.12
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,691,498.87	0.00	1,691,498.87
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00
										1,691,498.87

Central Union High
Imperial County

First Interim

Special Education Maintenance of Effort
2011-12 Projected Expenditures vs. 2010-11 Actual Expenditures Comparison
2011-12 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									367,633.53
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999, & 6010-7810, except 6500-6540, & 7240; goals 5000-5999)									196,059.65
	TOTAL COSTS									563,693.18

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

First Interim
Special Education Maintenance of Effort
2010-11 Actual Expenditures Comparison
2010-11 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDPLICATED PUPIL COUNT										
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,274,760.81		1,274,760.81
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	547,341.95		547,341.95
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	439,020.33		439,020.33
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	38,828.37		38,828.37
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	9,122.41		9,122.41
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,309,073.87	0.00	2,309,073.87
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	6,226.05		6,226.05
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)									
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	6,226.05	0.00	6,226.05
	TOTAL COSTS	424,127.88	0.00	0.00	0.00	0.00	0.00	2,315,299.92	0.00	2,315,299.92
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	121,310.20		121,310.20
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	400,433.88		400,433.88
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	167,306.53		167,306.53
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	3,315.38		3,315.38
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,598.40		1,598.40
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	693,964.39	0.00	693,964.39
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	6,204.30		6,204.30
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	6,204.30	0.00	6,204.30
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	700,168.69	0.00	700,168.69
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00
										700,168.69

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62, resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,153,450.61		1,153,450.61
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	146,908.07		146,908.07
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	271,713.80		271,713.80
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	35,512.99		35,512.99
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	7,524.01		7,524.01
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,615,109.48	0.00	1,615,109.48
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	21.75		21.75
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	21.75		21.75
	TOTAL BEFORE OBJECT 8980	424,127.88	0.00	0.00	0.00	0.00	0.00	1,615,131.23	0.00	1,615,131.23
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	424,127.88	0.00	0.00	0.00	0.00	0.00	1,615,131.23	0.00	1,615,131.23
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62, resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									367,573.50
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
	TOTAL COSTS									172,554.80
										540,128.30

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

SELPA: (??) _____

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

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2011-12 MOE requirement.

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

- Combined state and local expenditures
- Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SELPA: (??)

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	0.00	
50% of increase in funding	0.00	
Enter portion used to reduce MOE requirement (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)		

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

	<u>Column A</u> <u>Projected Exps.</u> <u>FY 2011-12</u> <u>(LP-I Worksheet)</u>	<u>Column B</u> <u>Actual Expenditures</u> <u>FY 2010-11</u> <u>(LA-I Worksheet)</u>	<u>Column C</u> <u>Difference</u> <u>(A - B)</u>
1. Total special education expenditures	2,281,968.44		
2. Less: Expenditures paid from federal sources	590,469.57		
3. Expenditures paid from state and local sources	1,691,498.87	1,615,131.23	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,691,498.87	1,615,131.23	76,367.64
4. Special education unduplicated pupil count	303	303	
5. Per capita state and local expenditures (A3/A4)	5,582.50	5,330.47	252.03

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

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

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

Click on the button that applies:

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

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

b. Per capita local expenditures (B1a/A4)

	Projected Exps. FY 2011-12	Actual Expenditures FY 2010-11	Difference

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

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

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

	Projected Exps. FY 2011-12	Base FY	Difference

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

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2011-12 MOE requirement and make the selection on Page 1.

Merritt Merten
Contact Name

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Accountant
Title

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Multi-year Projections

Central Union High School District

Multi-Year Assumptions for 2012-2013 & 2013-2014

Unrestricted:

- **Base Revenue Limit** is projected to remain the same for both years.
- **Revenue Limit ADA** is projected to remain the same in 2012-2013 and decline .26% in 2013-2014.
- **Federal Revenues** present some uncertainties as we are not sure if we will be receiving any unrestricted federal funding. Due to the unpredictability of MAA funding we have budgeted zero dollars.
- **Other State Revenues** are projected to remain the same (0% COLA) in 2012-2013 and increase 2.8% in 2013-2014 based on the School Services recommended Dartboard.
- **Other Local Revenues** are projected to remain the same for both years.
- **Other Financing Sources** represents interfund transfers and contributions. These figures vary depending on what is needed to transfer/contribute to restricted programs.
- **Certificated Salaries** are projected to increase 7.66% in 2012-2013. This is because of movement of salaries from restricted to unrestricted due to the loss of \$716,734 in Ed Jobs funding and \$93,704 in SFSF ARRA funding. This includes an estimated average step and column increase of 1.66%. For 2013-2014 an average step and column increase of 1.66% also projected.
- **Classified Salaries** are projected to increase by the average 1.17% for step and column for both years.
- **Employee Benefits** follow the same reasoning as certificated and classified salaries, estimating an increase of 5.06% in 2012-2013 due to the salary shifts listed above and the average 1.41% historical increase. In 2013-2014 the average 1.41% is again estimated.
- **Books and Supplies** are projected to increase 2.72% in 2012-2013 due to a small decrease in MAA (0014) of \$624. Also included in this calculation is the 2.8% CPI increase based on the SSC Dartboard. An increase of 3% CPI is projected based on SSC Dartboard for 2013-2014.
- **Services & Operating Expenditures** are projected to increase by 2.8% for 2012-2013 and by 3% for 2013-2014 based on SSC's Dartboard projections for CPI.
- **Capital Outlay** is projected to decrease 42.09% in 2012-2013 due to a one-time loan of \$35,000 to the SHS Booster Club for bleachers. Also included in this calculation is the 2.8% CPI increase based on the

SSC Dartboard. Based on SSC's Dartboard, an increase of 3% CPI is projected for 2013-2014.

- **Other Outgo** is projected to remain the same for both years.
- **Other Outgo Transfers of Indirect Costs** are projected to remain the same for both years.
- **Other Financing Uses** are projected to decrease in 2012-2013 by 64.3% due to the three one-time transfers that take place in 2011-2012 (\$118,308 GF to Fund 353-for CUHS Modernization Project, \$97,038 GF to Cafeteria-for CUHS Cafeteria Modernization Project and \$83,140 GF to Adult Ed-movement of revenue to correct fund). The projection for 2013-2014 is to remain the same.

Unrestricted Deficit Spending

Unrestricted deficit spending is projected to be \$448,723 for 2012-2013 and \$1,817,630 for 2013-2014. This deficit spending represents the continued loss of BRL. At this time, the end of 2011-2012 will be the last of the ARRA funding and Education Jobs Fund that has made these difficult economic times bearable. If in fact there isn't any further government assistance, administration will be seeking solutions to balance the budget as Ending Fund Balance shrinks. The district expects to maintain a positive certified budget.

Restricted:

- **Revenue Limit Sources** are projected to remain the same for both years.
- **Federal Revenues** are projected to decrease 25.06% due to the departure of ARRA funding (\$111,579) and Education Jobs Fund (\$864,555) in 2012-2013. It is projected to remain the same for 2013-2014.
- **Other State Revenues** are projected to remain the same (0% COLA) in 2012-2013 and increase 2.8% in 2013-2014 based on the School Services recommended Dartboard.
- **Other Local Revenues** are projected to remain the same for both years.
- **Other Financing Sources** represents interfund transfers and contributions. These figures vary depending on what is needed to transfer/contribute to restricted programs.
- **Certificated Salaries** are projected to decrease by a net 24.6% in 2012-2013. This is because of movement of salaries from restricted to unrestricted due to the loss of Ed Jobs funding of \$716,734 and SFSF ARRA funding of \$93,704. This includes an estimated average step and column increase of 1.66%. For 2013-2014 there is an average step and column increase of 1.66%.

- **Classified Salaries** are projected to increase by an average of 1.17% for step and column for both years.
- **Employee Benefits** follow the same reasoning as certificated and classified salaries, estimating a decrease of 11.54% in 2012-2013 due to the salary shifts listed above and the average 1.41% historical increase. In 2013-2014 the average 1.41% increase is again estimated.
- **Books and Supplies** are projecting a net 4.06% decrease due to the non-reoccurring expense of the pool repair at CUHS of \$100,000 in 2011-2012. Also included in this calculation is the 2.8% CPI increase based on the SSC Dartboard for 2012-2013. An increase of 3% CPI is projected for the 2013-2014 school year based on the SSC Dartboard.
- **Services & Operating Expenditures** are projected to increase by 2.8% for 2012-2013 and by 3% for 2013-2014 based on SSC's Dartboard projections for the CPI.
- **Capital Outlay** is projected a net decrease of \$12.87% due to the one-time truck purchase of \$22,000 in 2011-2012. Also included in this calculation is the 2.8% CPI increase based on the SSC Dartboard for 2012-2013. An increase of 3% CPI is projected for the 2013-2014 school year based on the SSC Dartboard.
- **Other Outgo Transfers of Indirect Costs** are projected to decrease by 4.16% in 2012-2013 due to the one-time ARRA expenditures for 2011-2012. It is projected to remain the same for the 2013-2014 school year.
- **Other Financing Uses** are projected to decrease 100% in 2012-2013 due to the one-time movement of RDA funding to Fund 353 for the CUHS Modernization Project in 2011-2012, and it will remain at zero for the 2013-2014 fiscal year.

Restricted Deficit Spending

Restricted deficit spending is projected to be \$841,557 for 2012-2013, but this is not projected to reoccur in 2013-2014. The \$841,557 is carryover from restricted funding received in prior years but not budgeted to be spent until 2012-2013. At this time Summer School will be reduced/eliminated in 2012-2013 going forward.

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	21,915,003.34				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		7,480.43	0.00%	7,480.43	0.00%	7,480.43
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		3,891.59	0.00%	3,891.59	-0.26%	3,881.59
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		29,110,766.58	0.00%	29,110,766.58	-0.26%	29,035,962.28
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)		29,110,766.58	0.00%	29,110,766.58	-0.26%	29,035,962.28
f. Deficit Factor (Form RLI, line 16)		0.80246	0.00%	0.80246	0.00%	0.80246
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		23,360,225.75	0.00%	23,360,225.75	-0.26%	23,300,198.29
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)						
i. Revenue Limit Transfers (Objects 8091 and 8097)		(367,633.53)	0.00%	(367,633.53)	0.00%	(367,633.53)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(1,077,588.88)	-108.06%	86,841.78	0.00%	86,841.78
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		21,915,003.34	5.31%	23,079,434.00	-0.26%	23,019,406.54
2. Federal Revenues	8100-8299	40,733.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,073,055.00	0.00%	3,073,055.00	2.80%	3,159,100.54
4. Other Local Revenues	8600-8799	709,825.37	0.00%	709,825.37	0.00%	709,825.37
5. Other Financing Sources	8900-8999	(1,972,842.42)	-36.72%	(1,248,327.87)	76.05%	(2,197,699.90)
6. Total (Sum lines A1k thru A5)		23,765,774.29	7.78%	25,613,986.50	-3.60%	24,690,632.55
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				13,726,022.00		14,777,765.24
b. Step & Column Adjustment				241,305.24		245,310.90
c. Cost-of-Living Adjustment						
d. Other Adjustments				810,438.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,726,022.00	7.66%	14,777,765.24	1.66%	15,023,076.14
2. Classified Salaries						
a. Base Salaries				3,342,651.00		3,381,760.02
b. Step & Column Adjustment				39,109.02		39,566.59
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,342,651.00	1.17%	3,381,760.02	1.17%	3,421,326.61
3. Employee Benefits	3000-3999	4,426,623.51	5.06%	4,650,653.99	1.41%	4,716,228.21
4. Books and Supplies	4000-4999	820,130.26	2.72%	842,452.47	3.00%	867,726.04
5. Services and Other Operating Expenditures	5000-5999	2,219,038.72	2.80%	2,281,171.80	3.00%	2,349,606.96
6. Capital Outlay	6000-6999	80,144.04	-42.09%	46,408.07	3.00%	47,800.32
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	159,200.00	0.00%	159,200.00	0.00%	159,200.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(242,411.04)	0.00%	(242,411.04)	0.00%	(242,411.04)
9. Other Financing Uses	7600-7699	464,194.92	-64.30%	165,709.33	0.00%	165,709.33
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		24,995,593.41	4.27%	26,062,709.88	1.71%	26,508,262.57
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,229,819.12)		(448,723.38)		(1,817,630.02)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,618,354.79		8,388,535.67		7,939,812.29
2. Ending Fund Balance (Sum lines C and D1)		8,388,535.67		7,939,812.29		6,122,182.27
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	72,140.44		72,140.44		72,140.44
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	288,692.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,027,703.23		7,867,671.85		6,050,041.83
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,388,535.67		7,939,812.29		6,122,182.27

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	8,027,703.23		7,867,671.85		6,050,041.83
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		8,027,703.23		7,867,671.85		6,050,041.83
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 - \$810,438 is the movement of \$716,734 of Restricted Ed Jobs (3205) plus \$93,704 of Restricted ARRA (3011) salaries to Unrestricted.						

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	367,633.53	0.00%	367,633.53	0.00%	367,633.53
2. Federal Revenues	8100-8299	3,895,903.59	-25.06%	2,919,769.26	0.00%	2,919,769.26
3. Other State Revenues	8300-8599	1,182,371.18	0.00%	1,182,371.18	2.80%	1,215,477.57
4. Other Local Revenues	8600-8799	968,614.77	0.00%	968,614.77	0.00%	968,614.77
5. Other Financing Sources	8900-8999	1,972,842.42	-36.72%	1,248,327.87	76.05%	2,197,699.90
6. Total (Sum lines A1 thru A5)		8,387,365.49	-20.28%	6,686,716.61	14.69%	7,669,195.03
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				3,137,826.76		2,366,023.41
b. Step & Column Adjustment				38,634.65		39,275.99
c. Cost-of-Living Adjustment						
d. Other Adjustments				(810,438.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,137,826.76	-24.60%	2,366,023.41	1.66%	2,405,299.40
2. Classified Salaries						
a. Base Salaries				1,690,499.89		1,710,278.74
b. Step & Column Adjustment				19,778.85		20,010.26
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,690,499.89	1.17%	1,710,278.74	1.17%	1,730,289.00
3. Employee Benefits	3000-3999	1,247,638.95	-11.54%	1,103,615.57	1.41%	1,119,176.55
4. Books and Supplies	4000-4999	1,498,493.27	-4.06%	1,437,651.08	3.00%	1,480,780.61
5. Services and Other Operating Expenditures	5000-5999	621,643.32	2.80%	639,049.33	3.00%	658,220.81
6. Capital Outlay	6000-6999	144,356.22	-12.87%	125,782.19	3.00%	129,555.66
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	152,198.73	-4.16%	145,873.00	0.00%	145,873.00
9. Other Financing Uses	7600-7699	295,882.00	-100.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		8,788,539.14	-14.34%	7,528,273.32	1.87%	7,669,195.03
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(401,173.65)		(841,556.71)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,242,730.36		841,556.71		0.00
2. Ending Fund Balance (Sum lines C and D1)		841,556.71		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	841,556.87				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.16)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		841,556.71		0.00		0.00

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.						
B1d - \$810,438 is movement of \$716,734 Restricted Ed Jobs (3205) plus \$93,704 Restricted ARRA (3011) salaries to Unrestricted.						

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	22,282,636.87	5.23%	23,447,067.53	-0.26%	23,387,040.07
2. Federal Revenues	8100-8299	3,936,636.59	-25.83%	2,919,769.26	0.00%	2,919,769.26
3. Other State Revenues	8300-8599	4,255,426.18	0.00%	4,255,426.18	2.80%	4,374,578.11
4. Other Local Revenues	8600-8799	1,678,440.14	0.00%	1,678,440.14	0.00%	1,678,440.14
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		32,153,139.78	0.46%	32,300,703.11	0.18%	32,359,827.58
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				16,863,848.76		17,143,788.65
b. Step & Column Adjustment				279,939.89		284,586.89
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,863,848.76	1.66%	17,143,788.65	1.66%	17,428,375.54
2. Classified Salaries						
a. Base Salaries				5,033,150.89		5,092,038.76
b. Step & Column Adjustment				58,887.87		59,576.85
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,033,150.89	1.17%	5,092,038.76	1.17%	5,151,615.61
3. Employee Benefits	3000-3999	5,674,262.46	1.41%	5,754,269.56	1.41%	5,835,404.76
4. Books and Supplies	4000-4999	2,318,623.53	-1.66%	2,280,103.55	3.00%	2,348,506.65
5. Services and Other Operating Expenditures	5000-5999	2,840,682.04	2.80%	2,920,221.13	3.00%	3,007,827.77
6. Capital Outlay	6000-6999	224,500.26	-23.30%	172,190.26	3.00%	177,355.98
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	159,200.00	0.00%	159,200.00	0.00%	159,200.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(90,212.31)	7.01%	(96,538.04)	0.00%	(96,538.04)
9. Other Financing Uses	7600-7699	760,076.92	-78.20%	165,709.33	0.00%	165,709.33
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		33,784,132.55	-0.57%	33,590,983.20	1.75%	34,177,457.60
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,630,992.77)		(1,290,280.09)		(1,817,630.02)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,861,085.15		9,230,092.38		7,939,812.29
2. Ending Fund Balance (Sum lines C and D1)		9,230,092.38		7,939,812.29		6,122,182.27
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	72,140.44		72,140.44		72,140.44
b. Restricted	9740	841,556.87		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	288,692.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,027,703.23		7,867,671.85		6,050,041.83
2. Unassigned/Unappropriated	9790	(0.16)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		9,230,092.38		7,939,812.29		6,122,182.27

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	8,027,703.23		7,867,671.85		6,050,041.83
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.16)		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)		8,027,703.07		7,867,671.85		6,050,041.83
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		23.76%		23.42%		17.70%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)						
		3,835.02		3,881.59		3,881.59
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		33,784,132.55		33,590,983.20		34,177,457.60
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)		33,784,132.55		33,590,983.20		34,177,457.60
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,013,523.98		1,007,729.50		1,025,323.73
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,013,523.98		1,007,729.50		1,025,323.73
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**SSC School District and County Office Financial Projection Dartboard
Post AB 114 Prohibitions (September 12, 2011)**

This version of SSC's Financial Projection Dartboard is based on the Adopted 2011-12 State Budget. The provisions of Assembly Bill (AB) 114 that prohibited school districts from budgeting for possible midyear trigger reductions applied to only district budget adoptions—they do not apply to the interim reports. We have, therefore, updated the planning factors accordingly. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are, at best, general guidelines.

Factor	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Statutory COLA (applies to K-12 and COE Revenue Limits)	-0.39%	2.24%	3.10% ¹	2.80%	3.00%	3.20%
K-12 Revenue Limit Deficit %	17.963%	19.754%	19.754%	19.754%	19.754%	19.754%
COE Revenue Limit Deficits %	18.250%	20.041%	20.041%	20.041%	20.041%	20.041%
Revenue Limit Trigger Cuts (one-time) ² :						
Elementary	—	-\$250 per ADA	—	—	—	—
Unified		-\$260 per ADA				
High		-\$300 per ADA				
Home-to-School and Special Education Transportation Trigger Cuts (one-time) ³	—	-50%	—	—	—	—
Net Revenue Limit Change:						
K-12	5.17%	0.00%	3.10%	2.80%	3.00%	3.20%
COEs	5.17%	0.00%	3.10%	2.80%	3.00%	3.20%
Special Education COLA (on state and local share only)	0.00%	0.00%	3.10%	2.80%	3.00%	3.20%
State Categorical Funding (including adult education and ROC/P)						
Tier I	0.00%	0.00%	3.10%	2.80%	3.00%	3.20%
Tier II	0.00%	0.00%	3.10%	2.80%	3.00%	3.20%
Tier III	0.00%	0.00%	3.10%	2.80%	3.00%	3.20%
California CPI	1.80%	3.20%	2.80%	3.00%	3.10%	3.30%
California Lottery						
Base	\$111.75	\$111.75	\$111.75	\$111.75	\$111.75	\$111.75
Proposition 20	\$17.00	\$17.00	\$17.00	\$17.00	\$17.00	\$17.00
Interest Rate for Ten-Year Treasuries	3.10%	3.50%	4.00%	4.10%	4.20%	4.40%

ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"

Year	Elementary	High School	Unified
2010-11 Statewide Average (est.)	\$6,110	\$7,340	\$6,392
2011-12 Inflation Increase @ 2.24% COLA	\$137	\$164	\$143
2011-12 Statewide Average (est.)	\$6,247	\$7,504	\$6,535

2011-12 BUDGET ACT ESTIMATED CHARTER SCHOOL RATES

	K-3	4-6	7-8	9-12
General Purpose Block Grant (will change at each apportionment)	\$5,077	\$5,153	\$5,306	\$6,148
Categorical Block Grant (est.) ⁴	\$410	\$410	\$410	\$410
Total	\$5,487	\$5,563	\$5,716	\$6,558

¹ While a positive statutory COLA is projected for 2012-13, the state's ability to fund it is suspect. Districts should have a contingency plan if the state decides not to fund the COLA.

² The Budget Act provides for trigger reductions if state revenues are projected to fall short of the budgeted level. The average maximum reductions to revenue limit funding are about \$260 per ADA for unified school districts, \$300 per ADA for high school districts, and \$250 per ADA for elementary school districts.

³ The Budget Act provides for trigger reductions if state revenues are projected to fall short of the budgeted level. These reductions include cuts of up to 50% of a district's Home-to-School and special education transportation funding.

⁴ The Charter School Categorical Block Grant rates do not include Economic Impact Aid funding, which is provided separately. In addition, for charter schools that began operation in or after 2008-09, there is an additional amount per ADA in supplemental categorical block grant funding.

Fund 200

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	1,328.31	10,000.00	0.00	0.0%
5) TOTAL REVENUES			10,000.00	10,000.00	1,328.31	10,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,000.00	10,000.00	1,328.31	10,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,086,971.30	1,086,971.30	1,084,890.04	1,086,971.30	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			1,086,971.30	1,086,971.30	1,084,890.04	1,086,971.30		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,096,971.30	1,096,971.30	1,086,218.35	1,096,971.30		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			1,096,971.30	1,096,971.30		1,096,971.30		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,096,971.30	1,096,971.30		1,096,971.30		
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 Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	10,000.00	10,000.00	1,328.31	10,000.00	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%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	1,328.31	10,000.00	0.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	1,328.31	10,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,086,971.30	1,086,971.30	1,084,890.04	1,086,971.30	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,086,971.30	1,086,971.30	1,084,890.04	1,086,971.30	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			1,086,971.30	1,086,971.30	1,084,890.04	1,086,971.30		

Fund 400

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	38,227.00	38,227.00	2,967.14	38,227.00	0.00	0.0%
5) TOTAL REVENUES			38,227.00	38,227.00	2,967.14	38,227.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	210,189.00	210,189.00	28,535.08	210,244.52	(55.52)	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			210,189.00	210,189.00	28,535.08	210,244.52		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(171,962.00)	(171,962.00)	(25,567.94)	(172,017.52)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,463,612.38	2,463,612.38	2,461,813.68	2,461,813.68	(1,798.70)	-0.1%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			2,463,612.38	2,463,612.38	2,461,813.68	2,461,813.68		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,291,650.38	2,291,650.38	2,436,245.74	2,289,796.16		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			2,291,650.38	2,291,650.38		2,289,796.16		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	2,291,650.38	2,291,650.38		2,289,796.16		
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 Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	13,227.00	13,227.00	0.00	13,227.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	2,967.14	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,227.00	38,227.00	2,967.14	38,227.00	0.00	0.0%
TOTAL, REVENUES			38,227.00	38,227.00	2,967.14	38,227.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	210,189.00	210,189.00	28,535.08	210,244.52	(55.52)	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			210,189.00	210,189.00	28,535.08	210,244.52	(55.52)	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			210,189.00	210,189.00	28,535.08	210,244.52		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,463,612.38	2,463,612.38	2,461,813.68	2,461,813.68	(1,798.70)	-0.1%
(a) TOTAL, INTERFUND TRANSFERS IN			2,463,612.38	2,463,612.38	2,461,813.68	2,461,813.68	(1,798.70)	-0.1%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,463,612.38	2,463,612.38	2,461,813.68	2,461,813.68		

Technical Reviews

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First Interim
2011-12 Projected Totals
Technical Review Checks

Central Union High

Imperial County

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (W) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED
- CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (W) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (W) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

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

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

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by

resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Assets (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587/0660), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RLI. PASSED

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RLI (Line 42). PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587/0660, 0588, and 0589) in Form RLI. PASSED

ADA-RL-COMPARISON - (F) - In Form AI, Total Revenue Limit - K-12 ADA (Line 7) minus ADA from Necessary Small Schools (Line 8) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 21a), plus ADA for Revenue Limit Funded Charters (Line 22) should agree with the ADA reported in Form RLI, Line 5b. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RLI (unless Line 31 is zero). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6 where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RLI) must be provided. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) EXCEPTION

Explanation:Use separate Excel spreadsheet.

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

2011-2012
Cash Flow Worksheet

**Central Union High School District
Estimated Cash Flow 2011-2012**
(cash balanced as of 10/31/2011)

	balanced July	balanced August	balanced September	balanced October	estimated November	estimated December
Beginning Balance						
\$4,822,230.59						
Monthly Total Revenue	\$1,516,638.23	\$385,216.83	\$2,694,877.68	\$662,266.53	\$2,209,103.05	\$4,356,305.58
Prior Year	\$325,880.39	\$2,473,879.70	\$2,008,018.45	\$96,524.35	\$532,619.94	\$75,664.97
Compensation	(\$705,521.36)	(\$2,218,160.31)	(\$2,358,807.56)	(\$2,364,279.60)	(\$2,491,082.81)	(\$604,457.69)
General Disbursement	(\$354,081.51)	(\$346,816.84)	(\$395,534.24)	(\$442,125.30)	(\$322,600.59)	(\$492,230.22)
Cash Balance	\$5,605,146.34	\$5,899,265.72	\$7,847,820.05	\$5,800,206.03	\$5,728,245.62	\$9,063,528.26

balanced/estimated	estimated January	estimated February	estimated March	estimated April	estimated May	estimated June
Monthly Total Revenue	\$5,907,600.02	\$403,019.93	\$685,073.73	\$2,759,230.43	\$813,153.95	\$552,574.22
Prior Year	\$75,687.63	\$75,687.68	\$75,687.68	\$75,687.68	\$75,687.68	\$75,687.83
Compensation	(\$3,922,154.77)	(\$2,438,795.29)	(\$2,438,795.29)	(\$2,438,795.29)	(\$2,438,795.29)	(\$2,324,478.88)
General Disbursement	(\$845,292.72)	(\$492,230.22)	(\$492,230.22)	(\$492,230.22)	(\$492,230.22)	(\$576,254.90)
Cash Balance	\$10,279,368.42	\$7,827,050.52	\$5,656,786.42	\$5,560,679.02	\$3,518,495.14	\$1,246,023.41