

SEPARATE COVER ITEM

Board Meeting: March 13, 2012

Item No.: 14.1.1

Document: Second Interim Report

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

Signed: _____

District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: _____

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Reed Call

Telephone: (209) 830-3200

Title: Director, Financial Services

E-mail: rcall@tusd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		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 first interim 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 first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2011-12)	15,545.86	15,552.68	0.0%	Met
1st Subsequent Year (2012-13)	15,520.76	15,544.48	0.2%	Met
2nd Subsequent Year (2013-14)	15,450.76	15,399.71	-0.3%	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 first interim projections 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 first interim projections.

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2011-12)	16,112	16,112	0.0%	Met
1st Subsequent Year (2012-13)	16,020	15,967	-0.3%	Met
2nd Subsequent Year (2013-14)	15,950	15,823	-0.8%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

	P-2 ADA	Enrollment	
	Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines 3, 6, and 25)	(Form 01CSI, Item 3A)	of ADA to Enrollment
Third Prior Year (2008-09)	15,518	16,374	94.8%
Second Prior Year (2009-10)	15,496	16,344	94.8%
First Prior Year (2010-11)	15,435	16,187	95.4%
	Historical Average Ratio:		95.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.5%

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)	15,423	16,112	95.7%	Not Met
1st Subsequent Year (2012-13)	15,278	15,967	95.7%	Not Met
2nd Subsequent Year (2013-14)	15,133	15,823	95.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

ADA projections are based on historical comparisons between P-1 and P-2, as well as, P-2 and P-2.

4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim	Second Interim		
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2011-12)	87,463,672.00	86,893,540.00	-0.7%	Met
1st Subsequent Year (2012-13)	87,327,707.00	87,575,396.00	0.3%	Met
2nd Subsequent Year (2013-14)	86,948,546.00	88,784,415.00	2.1%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

2013-14 Includes 2.4% COLA

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)	83,947,019.92	93,730,250.69	89.6%
Second Prior Year (2009-10)	75,422,326.56	83,686,446.90	90.1%
First Prior Year (2010-11)	72,245,030.62	79,814,006.12	90.5%
Historical Average Ratio:			90.1%

	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):	87.1% to 93.1%	87.1% to 93.1%	87.1% to 93.1%

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)	72,394,100.82	85,209,984.70	85.0%	Not Met
1st Subsequent Year (2012-13)	77,048,305.64	86,687,917.02	88.9%	Met
2nd Subsequent Year (2013-14)	78,655,739.33	88,295,350.71	89.1%	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 NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard 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 salaries and benefits.

Explanation:
(required if NOT met)

The variance for the Current Year (2011-12) reflects salaries covered by Federal Jobs funding.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Current Year (2011-12)	9,689,865.20	9,747,626.19	0.6%	No
1st Subsequent Year (2012-13)	5,411,468.00	5,469,229.32	1.1%	No
2nd Subsequent Year (2013-14)	5,411,468.00	5,469,229.32	1.1%	No

Explanation:
(required if Yes)

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

Current Year (2011-12)	14,714,334.22	14,716,005.49	0.0%	No
1st Subsequent Year (2012-13)	14,676,776.00	14,678,447.46	0.0%	No
2nd Subsequent Year (2013-14)	14,660,299.00	14,051,101.46	-4.2%	No

Explanation:
(required if Yes)

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

Current Year (2011-12)	5,657,882.69	5,836,631.53	3.2%	No
1st Subsequent Year (2012-13)	5,657,882.91	5,836,631.53	3.2%	No
2nd Subsequent Year (2013-14)	5,657,883.99	5,836,631.53	3.2%	No

Explanation:
(required if Yes)

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

Current Year (2011-12)	10,360,859.19	9,913,625.32	-4.3%	No
1st Subsequent Year (2012-13)	4,301,369.01	3,840,256.81	-10.7%	Yes
2nd Subsequent Year (2013-14)	4,196,605.83	3,780,023.39	-9.9%	Yes

Explanation:
(required if Yes)

Current Year (2011-12) includes prior year carryover and deferred revenue. Subsequent year changes reflect the removal of those carryovers.

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

Current Year (2011-12)	10,977,866.54	11,631,321.47	6.0%	Yes
1st Subsequent Year (2012-13)	10,976,457.54	11,629,912.87	6.0%	Yes
2nd Subsequent Year (2013-14)	10,976,457.54	11,629,912.87	6.0%	Yes

Explanation:
(required if Yes)

Change for each fiscal year represent budget amounts transferred from other objects (e.g. 4xxx)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2011-12)	30,062,082.11	30,300,263.21	0.8%	Met
1st Subsequent Year (2012-13)	25,746,126.91	25,984,308.31	0.9%	Met
2nd Subsequent Year (2013-14)	25,729,650.99	25,356,962.31	-1.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2011-12)	21,338,725.73	21,544,946.79	1.0%	Met
1st Subsequent Year (2012-13)	15,277,826.55	15,470,169.68	1.3%	Met
2nd Subsequent Year (2013-14)	15,173,063.37	15,409,936.26	1.6%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,137,279.17	3,150,531.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		3,119,841.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.0%	1.0%

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 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, 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)	(3,430,092.56)	85,552,484.70	4.0%	Not Met
1st Subsequent Year (2012-13)	(4,402,446.52)	87,030,417.02	5.1%	Not Met
2nd Subsequent Year (2013-14)	(5,801,595.04)	88,637,850.71	6.5%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The increase in deficit spending represents the use of the district's ending fund balance to offset additional budget reductions.

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)	23,016,878.18		Met
1st Subsequent Year (2012-13)	18,611,616.71		Met
2nd Subsequent Year (2013-14)	12,810,021.67		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2011-12)	1,686,632.31		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)	15,423	15,278	15,133
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

- a. Enter the name(s) of the SELPA(s):

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	121,767,272.86	116,597,256.22	118,561,185.20
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	121,767,272.86	116,597,256.22	118,561,185.20
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,653,018.19	3,497,917.69	3,556,835.56
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)	3,653,018.19	3,497,917.69	3,556,835.56

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (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)	3,653,020.00	3,498,000.00	1,124,667.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	2,432,233.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	3,653,020.00	3,498,000.00	3,556,900.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	3,653,018.19	3,497,917.69	3,556,835.56
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 first interim projections that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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 first interim projections.

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2011-12)	(12,720,053.50)	(12,990,806.55)	2.1%	270,753.05	Met
1st Subsequent Year (2012-13)	(12,898,605.50)	(13,167,658.87)	2.1%	269,053.37	Met
2nd Subsequent Year (2013-14)	(13,080,833.50)	(14,096,368.87)	7.8%	1,015,535.37	Not Met
1b. Transfers In, General Fund *					
Current Year (2011-12)	57,300.00	56,878.10	-0.7%	(421.90)	Met
1st Subsequent Year (2012-13)	57,300.00	56,878.10	-0.7%	(421.90)	Met
2nd Subsequent Year (2013-14)	57,300.00	56,878.10	-0.7%	(421.90)	Met
1c. Transfers Out, 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

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Change due primarily to loss of transportation revenue and increased special education costs.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2011
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	01 / 8011	01 / 7438, 7439	47,123
Certificates of Participation				
General Obligation Bonds		51 / 8571, 8611, 8612, 8614, 8660	51 / 7433, 7434	81,609,638
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		01 / 8011	01 / 1xxx, 2xxx, 3xxx	125,745

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

Type of Commitment (continued)	Prior Year (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	56,863	32,603	7,260	7,260
Certificates of Participation				
General Obligation Bonds	3,630,840	4,167,403	4,373,915	4,503,585
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	39,761	60,745	0	0

Other Long-term Commitments (continued):

Total Annual Payments:	3,727,464	4,260,751	4,381,175	4,510,845
Has total annual payment increased over prior year (2010-11)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
21,610,970.00	21,610,970.00
21,610,970.00	21,610,970.00
Actuarial	Actuarial
Apr 01, 2009	Apr 01, 2009

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
Current Year (2011-12)
1st Subsequent Year (2012-13)
2nd Subsequent Year (2013-14)

First Interim (Form 01CSI, Item S7A)	Second Interim
2,246,394.00	2,246,394.00
2,246,394.00	2,246,394.00
2,246,394.00	2,246,394.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2011-12)
1st Subsequent Year (2012-13)
2nd Subsequent Year (2013-14)

1,759,484.97	1,771,724.01
2,066,409.00	2,066,409.00
2,269,021.00	2,269,021.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2011-12)
1st Subsequent Year (2012-13)
2nd Subsequent Year (2013-14)

2,157,558.00	2,157,558.00
2,158,558.00	2,157,558.00
2,157,558.00	2,157,558.00

- d. Number of retirees receiving OPEB benefits
Current Year (2011-12)
1st Subsequent Year (2012-13)
2nd Subsequent Year (2013-14)

117	117
117	117
117	117

4. Comments:

--

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)		Second Interim

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)

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

First Interim (Form 01CSI, Item S7B)		Second Interim

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

If Yes, skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

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

Data must be entered for all years.

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(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

--

Current Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

7. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

- 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

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

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

Current Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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

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

Current Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

- 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?

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

If Yes, skip to section S8C.

If No, continue with section S8B.

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	452.5	458.4	458.4	458.4

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Mar 13, 2012

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

Yes

If Yes, date of Superintendent and CBO certification:

Mar 14, 2012

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

Yes

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2011

End Date: Jun 30, 2012

5. Salary settlement:

Current Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

0

0

0

% change in salary schedule from prior year
or

0.0%

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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

- 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	Yes	Yes
3,566,540	3,566,540	3,566,540
0.0%	0.0%	0.0%

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

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

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

No		
----	--	--

--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
	181,623	182,885
1.0%	1.0%	1.0%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Yes

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				

Data must be entered for all years.

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since First Interim Projections

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

4. Amount included for any tentative salary schedule increases

Current Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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

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

Current Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

Management/Supervisor/Confidential Step and Column Adjustments

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

Current Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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

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

Current Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

- 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.

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

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

No

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

Yes

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

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End of School District Second Interim Criteria and Standards Review

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	83,371,324.00	82,918,220.00	37,368,165.25	82,918,220.00	0.00	0.0%
2) Federal Revenue		8100-8299	162,882.00	15,172.00	17,636.61	15,172.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,683,578.00	11,237,379.88	6,651,685.16	11,237,379.88	0.00	0.0%
4) Other Local Revenue		8600-8799	648,982.00	885,126.81	834,106.66	885,126.81	0.00	0.0%
5) TOTAL, REVENUES			95,866,766.00	95,055,898.69	44,871,593.68	95,055,898.69		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	45,107,599.74	45,727,902.37	27,687,265.79	45,727,902.37	0.00	0.0%
2) Classified Salaries		2000-2999	8,792,545.47	9,404,815.16	6,246,454.26	9,404,815.16	0.00	0.0%
3) Employee Benefits		3000-3999	16,814,706.91	17,261,383.29	11,507,345.93	17,261,383.29	0.00	0.0%
4) Books and Supplies		4000-4999	3,212,255.90	4,314,596.06	994,485.66	4,314,596.06	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,782,978.00	8,580,861.63	4,914,457.41	8,580,861.63	0.00	0.0%
6) Capital Outlay		6000-6999	255,518.00	985,777.00	332,635.73	985,777.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	48,701.00	56,878.10	25,261.91	56,878.10	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,101,543.91)	(1,122,228.91)	(2,688.65)	(1,122,228.91)	0.00	0.0%
9) TOTAL, EXPENDITURES			80,912,761.11	85,209,984.70	51,705,218.04	85,209,984.70		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,954,004.89	9,845,913.99	(6,833,624.36)	9,845,913.99		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	57,300.00	57,300.00	0.00	57,300.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	342,500.00	90,000.00	342,500.00	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	(11,802,713.00)	(12,990,806.55)	(1,399.68)	(12,990,806.55)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,745,413.00)	(13,276,006.55)	(91,399.68)	(13,276,006.55)		

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)			3,208,591.89	(3,430,092.56)	(6,925,024.04)	(3,430,092.56)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,483,388.87	26,483,388.87		26,483,388.87	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)			26,483,388.87	26,483,388.87		26,483,388.87		
d) Other Restatements		9795	0.00	(39,232.84)		(39,232.84)	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,483,388.87	26,444,156.03		26,444,156.03		
2) Ending Balance, June 30 (E + F1e)			29,691,980.76	23,014,063.47		23,014,063.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	221,000.00	221,000.00		221,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	26,127,165.76	19,125,043.47		19,125,043.47		
\$330 per Funded ADA	0000	9780	5,122,168.00					
Subsequent Year Budget Reductions	0000	9780	18,703,490.02					
Subsequent Year Budget Reductions	1100	9780	2,301,507.74					
Subsequent Year Budget Reductions	0000	9780		16,807,435.81				
Subsequent Year Budget Reductions	1100	9780		2,317,607.66				
Subsequent Year Budget Reductions	0000	9780				16,807,435.81		
Subsequent Year Budget Reductions	1100	9780				2,317,607.66		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,328,815.00	3,653,020.00		3,653,020.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	63,073,379.00	64,788,584.00	32,083,887.00	64,788,584.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	275,168.00	238,957.00	121,664.20	238,957.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	30.00	90.00	38.14	90.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	20,760,526.00	18,970,967.00	5,139,613.12	18,970,967.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,352,272.00	1,149,986.00	1,078,217.66	1,149,986.00	0.00	0.0%
Prior Years' Taxes		8043	23,621.00	27,353.00	2,280.54	27,353.00	0.00	0.0%
Supplemental Taxes		8044	36,066.00	35,649.00	(12,393.94)	35,649.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,131,130.00	1,681,954.00	(17,916.50)	1,681,954.00	0.00	0.0%
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			87,652,192.00	86,893,540.00	38,395,390.22	86,893,540.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,622,692.00)	(2,551,100.00)	0.00	(2,551,100.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	157,173.00	198,169.00	0.00	198,169.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,815,349.00)	(1,622,389.00)	(1,027,224.97)	(1,622,389.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			83,371,324.00	82,918,220.00	37,368,165.25	82,918,220.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
	3000-3299, 4000- 4139, 4201-4215, 4610, 5510	8290						
NCLB/IASA (incl. ARRA)								

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	162,882.00	15,172.00	17,636.61	15,172.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			162,882.00	15,172.00	17,636.61	15,172.00	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	2,649,654.00	2,116,530.00	1,112,374.00	2,116,530.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	6.00	236,015.00	6.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,847,946.00	1,886,625.88	574,677.51	1,886,625.88	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	7,185,978.00	7,234,218.00	4,728,618.65	7,234,218.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,683,578.00	11,237,379.88	6,651,685.16	11,237,379.88	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	85,000.00	45,000.00	28,228.95	45,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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	40,000.00	40,000.00	12,716.30	40,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	523,982.00	800,126.81	793,161.41	800,126.81	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			648,982.00	885,126.81	834,106.66	885,126.81	0.00	0.0%
TOTAL, REVENUES			95,866,766.00	95,055,898.69	44,871,593.68	95,055,898.69	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	38,587,653.14	39,228,533.78	23,564,152.90	39,228,533.78	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,255,641.00	2,328,972.44	1,471,497.46	2,328,972.44	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,765,418.60	3,668,509.15	2,413,970.34	3,668,509.15	0.00	0.0%
Other Certificated Salaries		1900	498,887.00	501,887.00	237,645.09	501,887.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			45,107,599.74	45,727,902.37	27,687,265.79	45,727,902.37	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	217,495.47	482,579.05	501,392.79	482,579.05	0.00	0.0%
Classified Support Salaries		2200	3,948,534.00	4,191,450.66	2,702,316.98	4,191,450.66	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,107,479.00	1,139,843.20	756,666.00	1,139,843.20	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,084,679.00	3,197,034.97	2,045,788.27	3,197,034.97	0.00	0.0%
Other Classified Salaries		2900	434,358.00	393,907.28	240,290.22	393,907.28	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,792,545.47	9,404,815.16	6,246,454.26	9,404,815.16	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,710,338.82	3,757,922.59	2,346,971.28	3,757,922.59	0.00	0.0%
PERS		3201-3202	978,259.28	1,042,117.99	651,731.00	1,042,117.99	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,159,039.40	1,225,402.63	791,745.23	1,225,402.63	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,683,592.64	6,847,764.56	4,646,881.72	6,847,764.56	0.00	0.0%
Unemployment Insurance		3501-3502	874,550.74	893,779.41	590,638.02	893,779.41	0.00	0.0%
Workers' Compensation		3601-3602	983,036.85	1,007,230.89	620,393.46	1,007,230.89	0.00	0.0%
OPEB, Allocated		3701-3702	1,719,460.97	1,747,383.01	1,226,556.01	1,747,383.01	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	73,999.00	107,353.00	0.00	107,353.00	0.00	0.0%
Other Employee Benefits		3901-3902	632,429.21	632,429.21	632,429.21	632,429.21	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,814,706.91	17,261,383.29	11,507,345.93	17,261,383.29	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	250,000.00	284,801.15	70,477.77	284,801.15	0.00	0.0%
Books and Other Reference Materials		4200	118,259.00	186,910.52	11,765.13	186,910.52	0.00	0.0%
Materials and Supplies		4300	2,669,427.90	3,479,315.14	619,626.77	3,479,315.14	0.00	0.0%
Noncapitalized Equipment		4400	174,569.00	363,569.25	292,615.99	363,569.25	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,212,255.90	4,314,596.06	994,485.66	4,314,596.06	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	62,938.00	100,821.47	42,145.85	100,821.47	0.00	0.0%
Dues and Memberships		5300	37,787.00	44,597.00	35,996.09	44,597.00	0.00	0.0%
Insurance		5400-5450	727,641.00	702,641.00	694,646.00	702,641.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,901,003.00	3,901,453.00	2,049,661.26	3,901,453.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	180,740.00	228,092.05	99,073.58	228,092.05	0.00	0.0%
Transfers of Direct Costs		5710	52,000.00	47,186.83	815.59	47,186.83	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	(7,109.41)	(7,109.41)	(7,109.41)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,179,028.00	2,909,247.87	1,693,133.94	2,909,247.87	0.00	0.0%
Communications		5900	641,841.00	653,931.82	306,094.51	653,931.82	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,782,978.00	8,580,861.63	4,914,457.41	8,580,861.63	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	252,518.00	852,777.00	230,830.11	852,777.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	500.00	130,500.00	101,805.62	130,500.00	0.00	0.0%
Equipment Replacement		6500	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			255,518.00	985,777.00	332,635.73	985,777.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	48,701.00	56,878.10	25,261.91	56,878.10	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			48,701.00	56,878.10	25,261.91	56,878.10	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(919,634.91)	(941,157.05)	(2,688.65)	(941,157.05)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(181,909.00)	(181,071.86)	0.00	(181,071.86)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,101,543.91)	(1,122,228.91)	(2,688.65)	(1,122,228.91)	0.00	0.0%
TOTAL, EXPENDITURES			80,912,761.11	85,209,984.70	51,705,218.04	85,209,984.70	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)
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	57,300.00	57,300.00	0.00	57,300.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			57,300.00	57,300.00	0.00	57,300.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	252,500.00	0.00	252,500.00	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	90,000.00	90,000.00	90,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	342,500.00	90,000.00	342,500.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(11,802,713.00)	(12,990,806.55)	(1,399.68)	(12,990,806.55)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(11,802,713.00)	(12,990,806.55)	(1,399.68)	(12,990,806.55)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(11,745,413.00)	(13,276,006.55)	(91,399.68)	(13,276,006.55)	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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	2,622,692.00	2,551,100.00	0.00	2,551,100.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,481,553.88	9,732,454.19	5,912,043.44	9,732,454.19	0.00	0.0%
3) Other State Revenue		8300-8599	3,462,636.00	3,478,625.61	1,792,472.05	3,478,625.61	0.00	0.0%
4) Other Local Revenue		8600-8799	4,543,562.00	4,951,504.72	2,646,191.72	4,951,504.72	0.00	0.0%
5) TOTAL, REVENUES			19,110,443.88	20,713,684.52	10,350,707.21	20,713,684.52		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,316,891.68	12,095,937.86	7,587,311.52	12,095,937.86	0.00	0.0%
2) Classified Salaries		2000-2999	7,294,206.00	7,682,004.02	4,846,447.15	7,682,004.02	0.00	0.0%
3) Employee Benefits		3000-3999	5,411,833.33	5,742,886.93	3,589,609.19	5,742,886.93	0.00	0.0%
4) Books and Supplies		4000-4999	5,022,179.88	5,599,029.26	1,386,418.39	5,599,029.26	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,923,329.67	3,050,459.84	1,331,105.43	3,050,459.84	0.00	0.0%
6) Capital Outlay		6000-6999	91,996.20	209,352.20	208,690.51	209,352.20	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	735,085.00	893,961.00	(3,932.62)	893,961.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	919,634.40	941,157.05	2,688.65	941,157.05	0.00	0.0%
9) TOTAL, EXPENDITURES			32,715,156.16	36,214,788.16	18,948,338.22	36,214,788.16		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,604,712.28)	(15,501,103.64)	(8,597,631.01)	(15,501,103.64)		
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	100,000.00	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	11,802,713.00	12,990,806.55	1,399.68	12,990,806.55	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,702,713.00	12,990,806.55	1,399.68	12,990,806.55		

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)			(1,901,999.28)	(2,510,297.09)	(8,596,231.33)	(2,510,297.09)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,513,111.80	2,513,111.80		2,513,111.80	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,513,111.80	2,513,111.80		2,513,111.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,513,111.80	2,513,111.80		2,513,111.80		
2) Ending Balance, June 30 (E + F1e)			611,112.52	2,814.71		2,814.71		
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	611,112.52	2,814.71		2,814.71		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	2,622,692.00	2,551,100.00	0.00	2,551,100.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			2,622,692.00	2,551,100.00	0.00	2,551,100.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,340,711.00	2,331,801.10	1,207,872.50	2,331,801.10	0.00	0.0%
Special Education Discretionary Grants		8182	225,420.00	225,239.32	23,207.32	225,239.32	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	73,167.88	89,178.27	71,131.63	89,178.27	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	5,643,177.00	6,775,145.26	4,420,945.26	6,775,145.26	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	90,000.00	97,800.96	16,610.96	97,800.96	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	109,078.00	213,289.28	172,275.77	213,289.28	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,481,553.88	9,732,454.19	5,912,043.44	9,732,454.19	0.00	0.0%
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	606,602.00	606,418.00	283,422.00	606,418.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,379,292.00	2,302,905.00	1,381,743.00	2,302,905.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	4,452.00	4,451.00	2,086.00	4,451.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	290,377.00	331,632.39	45,088.44	331,632.39	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant								
	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	181,913.00	233,219.22	80,132.61	233,219.22	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,462,636.00	3,478,625.61	1,792,472.05	3,478,625.61	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	178,466.00	178,466.00	187,308.68	178,466.00	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	901,271.00	909,692.42	446,173.57	909,692.42	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	472,375.00	1,123,942.78	310,814.33	1,123,942.78	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,991,450.00	2,739,403.52	1,701,895.14	2,739,403.52	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,543,562.00	4,951,504.72	2,646,191.72	4,951,504.72	0.00	0.0%
TOTAL, REVENUES			19,110,443.88	20,713,684.52	10,350,707.21	20,713,684.52	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,442,863.68	10,056,834.16	6,327,593.73	10,056,834.16	0.00	0.0%
Certificated Pupil Support Salaries		1200	598,551.00	601,874.00	351,441.24	601,874.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	891,498.00	938,074.10	605,120.63	938,074.10	0.00	0.0%
Other Certificated Salaries		1900	383,979.00	499,155.60	303,155.92	499,155.60	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,316,891.68	12,095,937.86	7,587,311.52	12,095,937.86	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,949,568.00	3,105,506.35	1,912,660.73	3,105,506.35	0.00	0.0%
Classified Support Salaries		2200	3,213,413.00	3,336,071.07	2,140,441.40	3,336,071.07	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	302,193.00	330,769.23	209,336.83	330,769.23	0.00	0.0%
Clerical, Technical and Office Salaries		2400	829,032.00	906,555.70	580,480.30	906,555.70	0.00	0.0%
Other Classified Salaries		2900	0.00	3,101.67	3,527.89	3,101.67	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,294,206.00	7,682,004.02	4,846,447.15	7,682,004.02	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	896,189.51	968,400.71	629,399.17	968,400.71	0.00	0.0%
PERS		3201-3202	790,147.00	825,943.78	502,102.11	825,943.78	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	637,988.86	677,159.94	442,236.90	677,159.94	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,373,425.00	2,499,751.48	1,590,480.82	2,499,751.48	0.00	0.0%
Unemployment Insurance		3501-3502	297,182.90	319,772.80	198,429.89	319,772.80	0.00	0.0%
Workers' Compensation		3601-3602	337,220.06	363,393.36	226,960.30	363,393.36	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	79,680.00	87,434.00	0.00	87,434.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	1,030.86	0.00	1,030.86	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,411,833.33	5,742,886.93	3,589,609.19	5,742,886.93	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	100,000.00	100,000.00	29,715.11	100,000.00	0.00	0.0%
Books and Other Reference Materials		4200	25,456.00	45,920.97	7,115.14	45,920.97	0.00	0.0%
Materials and Supplies		4300	4,687,227.88	4,976,469.14	1,006,859.39	4,976,469.14	0.00	0.0%
Noncapitalized Equipment		4400	209,496.00	476,639.15	342,728.75	476,639.15	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,022,179.88	5,599,029.26	1,386,418.39	5,599,029.26	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	87,758.00	159,838.11	50,352.61	159,838.11	0.00	0.0%
Dues and Memberships		5300	1,528.00	2,917.00	1,389.00	2,917.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	45,519.00	35,126.00	9,047.97	35,126.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	313,020.00	260,282.44	154,656.29	260,282.44	0.00	0.0%
Transfers of Direct Costs		5710	(52,000.00)	(47,186.83)	(815.59)	(47,186.83)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,000.00)	(8,383.55)	(3,160.58)	(8,383.55)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,507,359.67	2,616,748.12	1,114,243.26	2,616,748.12	0.00	0.0%
Communications		5900	28,145.00	31,118.55	5,392.47	31,118.55	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,923,329.67	3,050,459.84	1,331,105.43	3,050,459.84	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	75,496.20	40,389.00	40,390.00	40,389.00	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	16,500.00	168,963.20	168,300.51	168,963.20	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			91,996.20	209,352.20	208,690.51	209,352.20	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	8,000.00	8,000.00	2,162.00	8,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	719,823.00	871,453.00	(16,462.84)	871,453.00	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	899.00	899.00	899.00	899.00	0.00	0.0%
Other Debt Service - Principal		7439	6,363.00	13,609.00	9,469.22	13,609.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			735,085.00	893,961.00	(3,932.62)	893,961.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	919,634.40	941,157.05	2,688.65	941,157.05	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			919,634.40	941,157.05	2,688.65	941,157.05	0.00	0.0%
TOTAL, EXPENDITURES			32,715,156.16	36,214,788.16	18,948,338.22	36,214,788.16	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	100,000.00	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			100,000.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	11,802,713.00	12,990,806.55	1,399.68	12,990,806.55	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			11,802,713.00	12,990,806.55	1,399.68	12,990,806.55	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			11,702,713.00	12,990,806.55	1,399.68	12,990,806.55	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	85,994,016.00	85,469,320.00	37,368,165.25	85,469,320.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,644,435.88	9,747,626.19	5,929,680.05	9,747,626.19	0.00	0.0%
3) Other State Revenue		8300-8599	15,146,214.00	14,716,005.49	8,444,157.21	14,716,005.49	0.00	0.0%
4) Other Local Revenue		8600-8799	5,192,544.00	5,836,631.53	3,480,298.38	5,836,631.53	0.00	0.0%
5) TOTAL, REVENUES			114,977,209.88	115,769,583.21	55,222,300.89	115,769,583.21		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	56,424,491.42	57,823,840.23	35,274,577.31	57,823,840.23	0.00	0.0%
2) Classified Salaries		2000-2999	16,086,751.47	17,086,819.18	11,092,901.41	17,086,819.18	0.00	0.0%
3) Employee Benefits		3000-3999	22,226,540.24	23,004,270.22	15,096,955.12	23,004,270.22	0.00	0.0%
4) Books and Supplies		4000-4999	8,234,435.78	9,913,625.32	2,380,904.05	9,913,625.32	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,706,307.67	11,631,321.47	6,245,562.84	11,631,321.47	0.00	0.0%
6) Capital Outlay		6000-6999	347,514.20	1,195,129.20	541,326.24	1,195,129.20	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	783,786.00	950,839.10	21,329.29	950,839.10	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(181,909.51)	(181,071.86)	0.00	(181,071.86)	0.00	0.0%
9) TOTAL, EXPENDITURES			113,627,917.27	121,424,772.86	70,653,556.26	121,424,772.86		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,349,292.61	(5,655,189.65)	(15,431,255.37)	(5,655,189.65)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	57,300.00	57,300.00	0.00	57,300.00	0.00	0.0%
b) Transfers Out		7600-7629	100,000.00	342,500.00	90,000.00	342,500.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,700.00)	(285,200.00)	(90,000.00)	(285,200.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,306,592.61	(5,940,389.65)	(15,521,255.37)	(5,940,389.65)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,996,500.67	28,996,500.67		28,996,500.67	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)			28,996,500.67	28,996,500.67		28,996,500.67		
d) Other Restatements		9795	0.00	(39,232.84)		(39,232.84)	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,996,500.67	28,957,267.83		28,957,267.83		
2) Ending Balance, June 30 (E + F1e)			30,303,093.28	23,016,878.18		23,016,878.18		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	221,000.00	221,000.00		221,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	611,112.52	2,814.71		2,814.71		
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	26,127,165.76	19,125,043.47		19,125,043.47		
\$330 per Funded ADA	0000	9780	5,122,168.00					
Subsequent Year Budget Reductions	0000	9780	18,703,490.02					
Subsequent Year Budget Reductions	1100	9780	2,301,507.74					
Subsequent Year Budget Reductions	0000	9780		16,807,435.81				
Subsequent Year Budget Reductions	1100	9780		2,317,607.66				
Subsequent Year Budget Reductions	0000	9780				16,807,435.81		
Subsequent Year Budget Reductions	1100	9780				2,317,607.66		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,328,815.00	3,653,020.00		3,653,020.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	63,073,379.00	64,788,584.00	32,083,887.00	64,788,584.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	275,168.00	238,957.00	121,664.20	238,957.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	30.00	90.00	38.14	90.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	20,760,526.00	18,970,967.00	5,139,613.12	18,970,967.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,352,272.00	1,149,986.00	1,078,217.66	1,149,986.00	0.00	0.0%
Prior Years' Taxes		8043	23,621.00	27,353.00	2,280.54	27,353.00	0.00	0.0%
Supplemental Taxes		8044	36,066.00	35,649.00	(12,393.94)	35,649.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,131,130.00	1,681,954.00	(17,916.50)	1,681,954.00	0.00	0.0%
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			87,652,192.00	86,893,540.00	38,395,390.22	86,893,540.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,622,692.00)	(2,551,100.00)	0.00	(2,551,100.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	2,622,692.00	2,551,100.00	0.00	2,551,100.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	157,173.00	198,169.00	0.00	198,169.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,815,349.00)	(1,622,389.00)	(1,027,224.97)	(1,622,389.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			85,994,016.00	85,469,320.00	37,368,165.25	85,469,320.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,340,711.00	2,331,801.10	1,207,872.50	2,331,801.10	0.00	0.0%
Special Education Discretionary Grants		8182	225,420.00	225,239.32	23,207.32	225,239.32	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	73,167.88	89,178.27	71,131.63	89,178.27	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	5,643,177.00	6,775,145.26	4,420,945.26	6,775,145.26	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	90,000.00	97,800.96	16,610.96	97,800.96	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	271,960.00	228,461.28	189,912.38	228,461.28	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,644,435.88	9,747,626.19	5,929,680.05	9,747,626.19	0.00	0.0%
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	606,602.00	606,418.00	283,422.00	606,418.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,379,292.00	2,302,905.00	1,381,743.00	2,302,905.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	4,452.00	4,451.00	2,086.00	4,451.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,649,654.00	2,116,530.00	1,112,374.00	2,116,530.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	6.00	236,015.00	6.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	2,138,323.00	2,218,258.27	619,765.95	2,218,258.27	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,367,891.00	7,467,437.22	4,808,751.26	7,467,437.22	0.00	0.0%
TOTAL, OTHER STATE REVENUE			15,146,214.00	14,716,005.49	8,444,157.21	14,716,005.49	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	85,000.00	45,000.00	28,228.95	45,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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	178,466.00	178,466.00	187,308.68	178,466.00	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	941,271.00	949,692.42	458,889.87	949,692.42	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	996,357.00	1,924,069.59	1,103,975.74	1,924,069.59	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,991,450.00	2,739,403.52	1,701,895.14	2,739,403.52	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,192,544.00	5,836,631.53	3,480,298.38	5,836,631.53	0.00	0.0%
TOTAL, REVENUES			114,977,209.88	115,769,583.21	55,222,300.89	115,769,583.21	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	48,030,516.82	49,285,367.94	29,891,746.63	49,285,367.94	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,854,192.00	2,930,846.44	1,822,938.70	2,930,846.44	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,656,916.60	4,606,583.25	3,019,090.97	4,606,583.25	0.00	0.0%
Other Certificated Salaries		1900	882,866.00	1,001,042.60	540,801.01	1,001,042.60	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			56,424,491.42	57,823,840.23	35,274,577.31	57,823,840.23	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,167,063.47	3,588,085.40	2,414,053.52	3,588,085.40	0.00	0.0%
Classified Support Salaries		2200	7,161,947.00	7,527,521.73	4,842,758.38	7,527,521.73	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,409,672.00	1,470,612.43	966,002.83	1,470,612.43	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,913,711.00	4,103,590.67	2,626,268.57	4,103,590.67	0.00	0.0%
Other Classified Salaries		2900	434,358.00	397,008.95	243,818.11	397,008.95	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			16,086,751.47	17,086,819.18	11,092,901.41	17,086,819.18	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,606,528.33	4,726,323.30	2,976,370.45	4,726,323.30	0.00	0.0%
PERS		3201-3202	1,768,406.28	1,868,061.77	1,153,833.11	1,868,061.77	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,797,028.26	1,902,562.57	1,233,982.13	1,902,562.57	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,057,017.64	9,347,516.04	6,237,362.54	9,347,516.04	0.00	0.0%
Unemployment Insurance		3501-3502	1,171,733.64	1,213,552.21	789,067.91	1,213,552.21	0.00	0.0%
Workers' Compensation		3601-3602	1,320,256.91	1,370,624.25	847,353.76	1,370,624.25	0.00	0.0%
OPEB, Allocated		3701-3702	1,719,460.97	1,747,383.01	1,226,556.01	1,747,383.01	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	153,679.00	194,787.00	0.00	194,787.00	0.00	0.0%
Other Employee Benefits		3901-3902	632,429.21	633,460.07	632,429.21	633,460.07	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			22,226,540.24	23,004,270.22	15,096,955.12	23,004,270.22	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	350,000.00	384,801.15	100,192.88	384,801.15	0.00	0.0%
Books and Other Reference Materials		4200	143,715.00	232,831.49	18,880.27	232,831.49	0.00	0.0%
Materials and Supplies		4300	7,356,655.78	8,455,784.28	1,626,486.16	8,455,784.28	0.00	0.0%
Noncapitalized Equipment		4400	384,065.00	840,208.40	635,344.74	840,208.40	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,234,435.78	9,913,625.32	2,380,904.05	9,913,625.32	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	150,696.00	260,659.58	92,498.46	260,659.58	0.00	0.0%
Dues and Memberships		5300	39,315.00	47,514.00	37,385.09	47,514.00	0.00	0.0%
Insurance		5400-5450	727,641.00	702,641.00	694,646.00	702,641.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,946,522.00	3,936,579.00	2,058,709.23	3,936,579.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	493,760.00	488,374.49	253,729.87	488,374.49	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	(8,000.00)	(15,492.96)	(10,269.99)	(15,492.96)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,686,387.67	5,525,995.99	2,807,377.20	5,525,995.99	0.00	0.0%
Communications		5900	669,986.00	685,050.37	311,486.98	685,050.37	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,706,307.67	11,631,321.47	6,245,562.84	11,631,321.47	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	328,014.20	893,166.00	271,220.11	893,166.00	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	17,000.00	299,463.20	270,106.13	299,463.20	0.00	0.0%
Equipment Replacement		6500	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			347,514.20	1,195,129.20	541,326.24	1,195,129.20	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	8,000.00	8,000.00	2,162.00	8,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	719,823.00	871,453.00	(16,462.84)	871,453.00	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	899.00	899.00	899.00	899.00	0.00	0.0%
Other Debt Service - Principal		7439	55,064.00	70,487.10	34,731.13	70,487.10	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			783,786.00	950,839.10	21,329.29	950,839.10	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(0.51)	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(181,909.00)	(181,071.86)	0.00	(181,071.86)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(181,909.51)	(181,071.86)	0.00	(181,071.86)	0.00	0.0%
TOTAL, EXPENDITURES			113,627,917.27	121,424,772.86	70,653,556.26	121,424,772.86	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)
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	57,300.00	57,300.00	0.00	57,300.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			57,300.00	57,300.00	0.00	57,300.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	100,000.00	252,500.00	0.00	252,500.00	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	90,000.00	90,000.00	90,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	342,500.00	90,000.00	342,500.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(42,700.00)	(285,200.00)	(90,000.00)	(285,200.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	30,000.00	17,383.00	30,000.00	0.00	0.0%
5) TOTAL, REVENUES			30,000.00	30,000.00	17,383.00	30,000.00		
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)			30,000.00	30,000.00	17,383.00	30,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,000.00	30,000.00	17,383.00	30,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,197,539.00	6,197,539.00		6,197,539.00	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)			6,197,539.00	6,197,539.00		6,197,539.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,197,539.00	6,197,539.00		6,197,539.00		
2) Ending Balance, June 30 (E + F1e)			6,227,539.00	6,227,539.00		6,227,539.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	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	6,227,539.00	6,227,539.00		6,227,539.00		
Retiree Benefits	0000	9780	4,500,000.00					
Budget Reductions - Subsequent Years	0000	9780	1,727,539.00					
Retiree Benefits	0000	9780		4,050,539.00				
2013-14 Economic Uncertainties Reserve	0000	9780		2,177,000.00				
Retiree Benefits	0000	9780				4,050,539.00		
2013-14 Economic Uncertainties Reserve	0000	9780				2,177,000.00		
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								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	17,383.00	30,000.00	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			30,000.00	30,000.00	17,383.00	30,000.00	0.00	0.0%
TOTAL, REVENUES			30,000.00	30,000.00	17,383.00	30,000.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.00	0.00		

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	9,106.78	9,140.02	9,140.02	9,140.02	0.00	0%
2. Special Education	287.48	280.37	280.37	280.37	0.00	0%
HIGH SCHOOL						
3. General Education	5,808.66	5,818.02	5,818.02	5,818.02	0.00	0%
4. Special Education	188.84	184.17	184.17	184.17	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	6.10	6.10	6.10	6.10	0.00	0%
6. Special Education	123.86	124.00	124.00	124.00	0.00	0%
7. TOTAL, K-12 ADA	15,521.72	15,552.68	15,552.68	15,552.68	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)	15,521.72	15,552.68	15,552.68	15,552.68	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.

Second Interim
2011-12 INTERIM REPORT
Cash Flow Worksheet

	Object	July	August	September	October	November	December
ACTUALS THROUGHT THE MONTH OF: (Enter Monthe Name):							
October							
A. BEGINNING CASH	9110	16,653,731.93	13,999,814.47	11,879,868.54	15,716,557.56	7,180,432.99	5,143,398.00
B. RECEIPTES							
Revenue Limit Sources							
Property Taxes	8020-8079	4,763.80	(49,996.71)	5,542.90		36,502.39	5,233,948.65
Principal Apportionment	8010-8019			6,895,018.00		5,250,091.00	5,250,091.00
Miscellaneous Funds	8080-8099		(106,154.66)	(212,639.31)	(141,686.20)	(141,686.20)	(141,686.20)
Federal Revenue	8100-8299		(12,729.33)	3,321,146.99	220,973.39	17,042.77	428,357.71
Other State Revenue	8300-8599	191,391.00	213,123.08	1,554,126.18	606,971.00	1,506,922.77	1,154,406.00
Other Local Revenue	8600-8799	95.53	42,935.90	1,053,540.15	(19,849.42)	538,653.46	659,172.81
Interfund Transfers In	8910-8929						
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue		(2,979,080.00)	(3,703,960.00)	(5,610,329.06)			
TOTAL RECEIPTS		(2,782,829.67)	(3,616,781.72)	7,006,405.85	666,408.77	7,207,526.19	12,584,289.97
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	1,842,391.02	4,600,935.82	4,631,342.70	4,877,457.89	4,874,971.88	4,991,918.81
Classified Salaries	2000-2999	901,159.89	1,407,954.31	1,436,776.44	1,425,679.81	1,461,997.74	1,607,986.23
Employee Benefits	3000-3999	2,017,786.73	2,182,084.75	1,796,998.39	1,793,384.84	1,818,800.90	1,876,996.61
Books, Supplies and Services	4000-5999	862,797.98	792,756.28	1,180,833.86	1,369,933.78	1,098,428.81	1,024,003.72
Capital Outlay	6000-6999		64,133.51	43,794.39	49,702.13	317,356.34	19,112.80
Other Outgo	7000-7499	7,261.00	2,513.58	6,916.30	5,516.21	3,412.06	3,817.99
Interfund Transfers Out	7600-7629				90,000.00		
All Other Financing Uses	7630-7699						
Other Disbursements							
Non Expenditures							
TOTAL DISBURSMENTS		5,631,396.62	9,050,378.25	9,096,662.08	9,611,674.66	9,574,967.73	9,523,836.16
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	7,165,477.59	10,620,311.70	6,250,109.06	422,043.80	350,052.82	(273,883.83)
Accounts Payable	9500	1,405,168.76	73,097.66	323,163.81	12,902.48	19,646.27	6,256.97
TOTAL PRIOR YEAR TRANSACTIONS		5,760,308.83	10,547,214.04	5,926,945.25	409,141.32	330,406.55	(280,140.80)
E. NET INCREASE/DECREASE (B - C + D)		(2,653,917.46)	(2,119,945.93)	3,836,689.02	(8,536,124.57)	(2,037,034.99)	2,780,313.01
F. ENDING CASH (A + E)		13,999,814.47	11,879,868.54	15,716,557.56	7,180,432.99	5,143,398.00	7,923,711.01
G. ENDING CASH PLUS ACCRUALS							

Tracy Joint Unified
San Joaquin County

Second Interim
2011-12 INTERIM REPORT
Cash Flow Worksheet

Alternate
Form CASH

January	February	March	April	May	June	Accruals	Not Expected to Be Expended	Form 011 Total
7,923,711.01	19,647,973.31	12,637,877.31	5,130,216.31	6,241,711.31	(520,105.69)			
1,080,742.19	-	5,346.00	6,670,652.00	408,497.00	7,745,281.00	963,677.00		22,104,956.22
14,688,687.00	825,643.00	-	4,090,827.00	1,407,049.00	-	26,381,178.00	-	64,788,584.00
(141,686.20)	(136,068.00)	(305,039.00)	27,622.00	(101,432.00)	(23,764.00)	-	-	(1,424,219.77)
765,800.00	162,411.00	1,813,316.00	28,268.00	653,205.00	2,310,943.00	38,891.00	-	9,747,625.53
2,236,704.18	1,039,942.00	636,856.00	1,521,696.00	522,697.00	3,531,170.00	-	-	14,716,005.21
998,917.83	236,498.00	(20,166.00)	442,032.00	189,004.00	1,420,869.00	294,928.00	-	5,836,631.26
	-	-	-	-	57,300.00	-	-	57,300.00
	(61.00)	-	-	-	-	-	-	(61.00)
	-	-	-	-	-	-	-	(12,293,369.06)
19,629,165.00	2,128,365.00	2,130,313.00	12,781,097.00	3,079,020.00	15,041,799.00	27,678,674.00	-	103,533,452.39
4,780,079.94	4,780,000.00	4,924,713.00	4,899,818.00	4,949,927.00	7,485,594.00	184,690.00	-	57,823,840.06
1,439,286.50	1,386,603.00	1,460,476.00	1,390,047.00	1,383,508.00	1,687,543.00	97,801.00	-	17,086,818.92
1,806,397.82	1,844,991.00	1,871,912.00	1,849,153.00	1,854,456.00	2,241,006.00	50,303.00	-	23,004,271.04
1,386,601.13	925,101.00	1,366,528.00	1,996,644.00	1,646,712.00	1,515,632.00	1,378,973.00	5,000,000.00	21,544,945.56
26,968.83	211,694.00	-	221,272.00	-	234,550.00	6,546.00	-	1,195,130.00
(12,316.85)	7,326.00	7,042.00	1,314,580.00	6,124.00	(402,191.00)	838.00	-	950,839.29
	-	18,872.00	-	-	52,556.00	-	-	161,428.00
	-		-	-		-	-	-
							-	-
							-	-
9,427,017.37	9,155,715.00	9,649,543.00	11,671,514.00	9,840,727.00	12,814,690.00	1,719,151.00	5,000,000.00	121,767,272.87
1,359,391.54	13,812.00	10,902.00	(2,075.00)	(895.00)	174,440.00	(1,297,496.00)	-	24,792,190.68
(162,723.13)	(3,442.00)	(667.00)	(3,987.00)	(785.00)	194,811.00	(2,474,059.00)	(5,000,000.00)	(610,616.18)
1,522,114.67	17,254.00	11,569.00	1,912.00	(110.00)	(20,371.00)	1,176,563.00	5,000,000.00	25,402,806.86
11,724,262.30	(7,010,096.00)	(7,507,661.00)	1,111,495.00	(6,761,817.00)	2,206,738.00	27,136,086.00	-	7,168,986.38
19,647,973.31	12,637,877.31	5,130,216.31	6,241,711.31	(520,105.69)	1,686,632.31			
								28,822,718.31

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	82,918,220.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,862.75	0.00%	6,862.75	2.37%	7,025.27
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		15,552.68	-0.05%	15,544.48	-0.93%	15,399.71
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		106,734,154.67	-0.05%	106,677,880.12	1.41%	108,187,120.67
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	0.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		106,734,154.67	-0.05%	106,677,880.12	1.41%	108,187,120.67
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)		85,649,889.76	-0.05%	85,604,731.68	1.41%	86,815,836.85
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%	0.00	0.00%	0.00
i. Revenue Limit Transfers (Objects 8091 and 8097)		(2,551,100.00)	-0.42%	(2,540,416.00)	1.94%	(2,589,642.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(180,570.00)	-402.18%	545,655.00	-2.96%	529,491.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		82,918,219.76	0.83%	83,609,970.68	1.37%	84,755,685.85
2. Federal Revenues	8100-8299	15,172.00	0.00%	15,172.00	0.00%	15,172.00
3. Other State Revenues	8300-8599	11,237,379.88	-0.08%	11,228,359.88	-0.08%	11,219,339.88
4. Other Local Revenues	8600-8799	885,126.81	0.00%	885,126.81	0.00%	885,126.81
5. Other Financing Sources	8900-8999	(12,933,506.55)	1.37%	(13,110,658.87)	7.08%	(14,039,068.87)
6. Total (Sum lines A1k thru A5)		82,122,391.90	0.62%	82,627,970.50	0.25%	82,836,255.67
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				45,727,902.37		48,548,958.42
b. Step & Column Adjustment				914,558.05		970,979.17
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,906,498.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	45,727,902.37	6.17%	48,548,958.42	2.00%	49,519,937.59
2. Classified Salaries						
a. Base Salaries				9,404,815.16		9,982,659.16
b. Step & Column Adjustment				94,048.00		99,827.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				483,796.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,404,815.16	6.14%	9,982,659.16	1.00%	10,082,486.16
3. Employee Benefits	3000-3999	17,261,383.29	7.27%	18,516,688.06	2.90%	19,053,315.58
4. Books and Supplies	4000-4999	4,314,596.06	-56.37%	1,882,467.16	0.00%	1,882,467.16
5. Services and Other Operating Expenditures	5000-5999	8,580,861.63	-0.02%	8,579,453.03	0.00%	8,579,453.03
6. Capital Outlay	6000-6999	985,777.00	-75.35%	243,042.00	0.00%	243,042.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	56,878.10	0.00%	56,878.10	0.00%	56,878.10
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,122,228.91)	0.00%	(1,122,228.91)	0.00%	(1,122,228.91)
9. Other Financing Uses	7600-7699	342,500.00	0.00%	342,500.00	0.00%	342,500.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		85,552,484.70	1.73%	87,030,417.02	1.85%	88,637,850.71
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,430,092.80)		(4,402,446.52)		(5,801,595.04)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		26,444,156.03		23,014,063.23		18,611,616.71
2. Ending Fund Balance (Sum lines C and D1)		23,014,063.23		18,611,616.71		12,810,021.67
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	236,000.00		236,000.00		236,000.00
b. Restricted	9740					
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	19,125,043.47		14,877,616.71		11,449,354.67
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,653,020.00		3,498,000.00		1,124,667.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		23,014,063.47		18,611,616.71		12,810,021.67

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	3,653,020.00		3,498,000.00		1,124,667.00
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		2,432,233.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		3,653,020.00		3,498,000.00		3,556,900.00
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.						
Amounts included on Lines B1d and B2d represent salaries paid in the previous year with Federal Jobs funding.						

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	2,551,100.00	-0.42%	2,540,416.00	1.94%	2,589,642.00
2. Federal Revenues	8100-8299	9,732,454.19	-43.96%	5,454,057.32	0.00%	5,454,057.32
3. Other State Revenues	8300-8599	3,478,625.61	-0.82%	3,450,087.58	-17.92%	2,831,761.58
4. Other Local Revenues	8600-8799	4,951,504.72	0.00%	4,951,504.72	0.00%	4,951,504.72
5. Other Financing Sources	8900-8999	12,990,806.55	1.36%	13,167,958.87	7.05%	14,096,368.87
6. Total (Sum lines A1 thru A5)		33,704,491.07	-12.28%	29,564,024.49	1.22%	29,923,334.49
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				12,095,937.86		10,318,552.18
b. Step & Column Adjustment				133,055.32		113,504.08
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,910,441.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,095,937.86	-14.69%	10,318,552.18	1.10%	10,432,056.26
2. Classified Salaries						
a. Base Salaries				7,682,004.02		7,285,783.30
b. Step & Column Adjustment				87,574.85		83,057.93
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(483,795.57)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,682,004.02	-5.16%	7,285,783.30	1.14%	7,368,841.23
3. Employee Benefits	3000-3999	5,742,886.93	-12.00%	5,053,982.98	1.82%	5,146,172.68
4. Books and Supplies	4000-4999	5,599,029.26	-65.03%	1,957,789.65	-3.08%	1,897,556.23
5. Services and Other Operating Expenditures	5000-5999	3,050,459.84	0.00%	3,050,459.84	0.00%	3,050,459.84
6. Capital Outlay	6000-6999	209,352.20	-68.88%	65,153.20	0.00%	65,153.20
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	893,961.00	0.00%	893,961.00	14.32%	1,021,938.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	941,157.05	0.00%	941,157.05	0.00%	941,157.05
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		36,214,788.16	-18.36%	29,566,839.20	1.21%	29,923,334.49
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,510,297.09)		(2,814.71)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,513,111.80		2,814.71		0.00
2. Ending Fund Balance (Sum lines C and D1)		2,814.71		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,814.71		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,814.71		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.						
Amounts included on lines B1d and B2d include salaries funded with Federal Jobs funding.						

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	85,469,320.00	0.80%	86,150,386.68	1.39%	87,345,327.85
2. Federal Revenues	8100-8299	9,747,626.19	-43.89%	5,469,229.32	0.00%	5,469,229.32
3. Other State Revenues	8300-8599	14,716,005.49	-0.26%	14,678,447.46	-4.27%	14,051,101.46
4. Other Local Revenues	8600-8799	5,836,631.53	0.00%	5,836,631.53	0.00%	5,836,631.53
5. Other Financing Sources	8900-8999	57,300.00	0.00%	57,300.00	0.00%	57,300.00
6. Total (Sum lines A1 thru A5)		115,826,882.97	-3.14%	112,191,994.99	0.51%	112,759,590.16
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				57,823,840.23		58,867,510.60
b. Step & Column Adjustment				1,047,613.37		1,084,483.25
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,943.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	57,823,840.23	1.80%	58,867,510.60	1.84%	59,951,993.85
2. Classified Salaries						
a. Base Salaries				17,086,819.18		17,268,442.46
b. Step & Column Adjustment				181,622.85		182,884.93
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.43		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,086,819.18	1.06%	17,268,442.46	1.06%	17,451,327.39
3. Employee Benefits	3000-3999	23,004,270.22	2.46%	23,570,671.04	2.67%	24,199,488.26
4. Books and Supplies	4000-4999	9,913,625.32	-61.26%	3,840,256.81	-1.57%	3,780,023.39
5. Services and Other Operating Expenditures	5000-5999	11,631,321.47	-0.01%	11,629,912.87	0.00%	11,629,912.87
6. Capital Outlay	6000-6999	1,195,129.20	-74.21%	308,195.20	0.00%	308,195.20
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	950,839.10	0.00%	950,839.10	13.46%	1,078,816.10
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(181,071.86)	0.00%	(181,071.86)	0.00%	(181,071.86)
9. Other Financing Uses	7600-7699	342,500.00	0.00%	342,500.00	0.00%	342,500.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		121,767,272.86	-4.25%	116,597,256.22	1.68%	118,561,185.20
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(5,940,389.89)		(4,405,261.23)		(5,801,595.04)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		28,957,267.83		23,016,877.94		18,611,616.71
2. Ending Fund Balance (Sum lines C and D1)		23,016,877.94		18,611,616.71		12,810,021.67
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	236,000.00		236,000.00		236,000.00
b. Restricted	9740	2,814.71		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	19,125,043.47		14,877,616.71		11,449,354.67
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,653,020.00		3,498,000.00		1,124,667.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		23,016,878.18		18,611,616.71		12,810,021.67

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	3,653,020.00		3,498,000.00		1,124,667.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		2,432,233.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		3,653,020.00		3,498,000.00		3,556,900.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		15,422.58		15,277.81		15,133.31
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		121,767,272.86		116,597,256.22		118,561,185.20
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)		121,767,272.86		116,597,256.22		118,561,185.20
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,653,018.19		3,497,917.69		3,556,835.56
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,653,018.19		3,497,917.69		3,556,835.56
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,697.96	6,697.96	6,697.96
2. Inflation Increase	0041	143.00	143.00	143.00
3. All Other Adjustments	0042, 0525, 0719	21.79	21.79	21.79
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,862.75	6,862.75	6,862.75
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,862.75	6,862.75	6,862.75
b. Revenue Limit ADA	0033	15,521.72	15,552.68	15,552.68
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	106,521,683.93	106,734,154.67	106,734,154.67
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	106,521,683.93	106,734,154.67	106,734,154.67
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.80246	0.80246	0.80246
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	85,479,390.49	85,649,889.76	85,649,889.76
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	1,196,914.00	1,228,677.00	1,228,677.00
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	157,173.00	198,169.00	198,169.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	1,039,741.00	1,030,508.00	1,030,508.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	86,519,131.49	86,680,397.76	86,680,397.76

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	24,578,813.00	22,104,956.00	22,104,956.00
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	1,815,349.00	1,622,389.00	1,622,389.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	22,763,464.00	20,482,567.00	20,482,567.00
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	63,755,667.49	66,197,830.76	66,197,830.76
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	682,289.00	683,022.00	683,022.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	(726,225.00)	(726,225.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(682,289.00)	(1,409,247.00)	(1,409,247.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	63,073,378.49	64,788,583.76	64,788,583.76
OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	230,138.00	230,138.00	230,138.00
44. California High School Exit Exam	9002	0.00	0.00	0.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	390,867.00	390,867.00	390,867.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	106,365.00	106,365.00	0.00



2011-12 2nd Interim Assumptions

Tracy Unified School

District

The undersigned, hereby certify that the Board of Education of the _____ Tracy Unified _____ School District, at its meeting on _____ March 13, 2011 _____, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the Second Interim Financial Report, and upon which the District's multiyear financial projections are based.

Signed: _____
President, Board of Education

Date: _____

Signed: _____
District Superintendent

Date: _____



2011-12 2nd Interim Assumptions

Tracy Unified School

District

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

	2011-12 1st Interim Totals	2nd Interim (Unrestricted Only) 2011-12	Projected (Unrestricted Only) 2012-13	Projected (Unrestricted Only) 2013-14
REVENUES:				
Revenue Limit Sources (8010-8099):				
ADA Used for R/L (Funded):		15,422.58 ADA	15,414.38 ADA	15,269.61 ADA
For Declining Districts ~ Estimated P-2 ADA:		15,422.58 ADA	15,277.81 ADA	15,263.41 ADA
	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Funded ADA Increase (Decrease) over Prior Year:	%	\$ 45,680	%	\$ (56,275)
COLA :	%	\$ 975	%	\$ -
Plus(Minus) Other \$ changes:		\$ (667,808)		\$ 748,026
Total Change from Prior Period		\$ (621,153)		\$ 691,751
Adjusted Budget Amount	\$ 83,539,373	\$ 82,918,220	\$ 83,609,971	\$ 84,755,686
Please describe reason(s) for changes:		Chg in Xfer to Restricted \$ 71,592	Chg in Xfer to Restricted \$ 10,684	Chg in Xfer to Restricted \$ (49,226)
		Chg in Deficit \$ (735,471)	Chg in Deficit \$ 737,342	Chg in Deficit \$ (298,136)
		Chg in UI \$ (4,078)		Chg in Xfer SJCOE \$ (16,164)
		Chg in Xfer SJCOE \$0		Chg in MFN/BTS Add on \$ 8,008
		Chg in MFN/BTS Add on \$ 149		
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:	0 %	\$ -	0 %	\$ -
One time \$ included in:		\$ -		\$ -
Plus(Minus) Other \$ changes:		\$ -		\$ -
Total Change from Prior Period		\$ -		\$ -
Adjusted Budget Amount	\$ 15,172	\$ 15,172	\$ 15,172	\$ 15,172
Please describe reason(s) for changes:		No Changes Projected	No Changes Projected	No Changes Projected

	1st Interim Totals	2nd Interim (Unrestricted Only) 2011-12	Projected (Unrestricted Only) 2012-13	Projected (Unrestricted Only) 2013-14
<u>State Revenue (8300-8599):</u>				
COLA % Used for:		0 % \$ -	0 % \$ -	0 % \$ -
One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ 36,646	\$ (9,020)	\$ (9,020)
Total Change from Prior Period		\$ 36,646	\$ (9,020)	\$ (9,020)
Adjusted Budget Amount	\$ 11,200,734	\$ 11,237,380	\$ 11,228,360	\$ 11,219,340
Please describe reason(s) for changes:		Lottery \$ 38,680	Lottery \$ (9,020)	Lottery \$ (9,020)
		Dec in state revenue \$ (2,034)	(Declining Enrollment)	(Declining Enrollment)
<u>REVENUES Cont.:</u>				
<u>Local Revenue (8600-8799):</u>				
% Incr.(Decr.) included in:		0 % \$ -	0 % \$ -	0 % \$ -
One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ 111,171	\$ -	\$ -
Total Change from Prior Period		\$ 111,171	\$ -	\$ -
Adjusted Budget Amount	\$ 773,956	\$ 885,127	\$ 885,127	\$ 885,127
Please describe reason(s) for changes:		Inc in local revenue \$ 128,178	No Changes Projected	No Changes Projected
		E-rate funding \$ 22,993		
		Dec in interest revenue \$ (40,000)		

	1st Interim Totals	2nd Interim (Unrestricted Only) 2011-12	Projected (Unrestricted Only) 2012-13	Projected (Unrestricted Only) 2013-14
<u>Transfers In/Sources (8900-8979):</u>				
Other One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 57,300	\$ 57,300	\$ 57,300	\$ 57,300
Please describe reason(s) for changes:		No Changes Projected	No Changes Projected	No Changes Projected
<u>Contributions (8980-8999):</u>				
(Incr.)Decr. for Sp. Ed. :		\$ (198,721)	\$ (168,896)	\$ (292,963)
(Incr.)Decr. for Transportation.:		\$ (39,942)	\$ (9,934)	\$ (635,447)
(Incr.)Decr. for On-going Major Maint (RRM). :		\$ (30,690)	\$	\$
Other One time \$ included in:		\$ (1,400)	\$ 1,678	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ (270,753)	\$ (177,152)	\$ (928,410)
Adjusted Budget Amount	\$ (12,720,054)	\$ (12,990,807)	\$ (13,167,959)	\$ (14,096,369)
Please describe reason(s) for changes:		1X Other contributions \$ (1,400)	1X Other contributions \$ 1,400	Inc Excess Cost \$ (135,223)
			1X PEI \$ 278	Inc in Step & Column \$ (182,318)
			Inc in Step & Column \$ (178,830)	Dec in State Rev
				for Transportation \$ (610,869)
<u>TOTAL Other Financing Sources (8910-8999):</u>				
Total Change from Prior Period		\$ (270,753)	\$ (177,152)	\$ (928,410)
Adjusted Budget Amount	\$ (12,662,754)	\$ (12,933,507)	\$ (13,110,659)	\$ (14,039,069)
Total Revenues & Other Financing Sources	\$ 82,866,481	\$ 82,122,392	\$ 82,627,970	\$ 82,836,255

	1st Interim Totals	2nd Interim (Unrestricted Only) 2011-12	Projected (Unrestricted Only) 2012-13	Projected (Unrestricted Only) 2013-14
<u>EXPENSES:</u>				
<u>Object 1XXX:</u>		% Increase/(Decrease) \$ Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)
Step & Column included in:		% \$ (3,502)	2 % \$ 914,558	2 % \$ 970,979
COLA included in:		0 % \$ -	0 % \$ -	0 % \$ -
<u>Other:</u>				
Growth Positions:		0 FTE \$ -	35.6 FTE \$ 1,910,441	0 FTE \$ -
One time \$ included in:		\$ -	\$ (3,942)	\$ -
Plus(Minus) Other \$ changes:		\$ 33,814	\$ -	\$ -
Total Change from Prior Period		\$ 30,312	\$ 2,821,057	\$ 970,979
Adjusted Budget Amount	\$ 45,697,590	\$ 45,727,902	\$ 48,548,959	\$ 49,519,938

Please describe changes next page:

Discretionary timesheets	\$ 66,857	C/O Prior Year	\$ (3,942)	
Additional cost	\$ 1,580	Inc in Federal Jobs		
Position placement		funding	\$ 1,910,441	
variance	\$ (34,773)			
Stipend	\$ 150			

<u>Object 2XXX:</u>		% Increase/(Decrease) \$ Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)
Step & Column included in:		0 % \$ -	1 % \$ 94,048	1 % \$ 99,827
COLA included in:		0 % \$ -	0 % \$ -	0 % \$ -
<u>Other:</u>				
Growth Positions:		1 FTE \$ 54,412	16.369 FTE \$ 483,796	0 FTE \$ -
One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ 360,731	\$ -	\$ -
Total Change from Prior Period		\$ 415,143	\$ 577,844	\$ 99,827
Adjusted Budget Amount	\$ 8,989,673	\$ 9,404,816	\$ 9,982,660	\$ 10,082,486

Please describe reason(s) for changes:

Timesheets-Additional Cost	\$ 44,259	Inc in Federal Jobs		
Inc in revenue	\$ 30,885	funding	\$ 483,796	
Reclass from Rest	\$ 7,730			
Reduce-Vacancy Savings	\$ 295,575			
Stipend & Vacation	\$ 250			
Position placement variance	\$ (17,968)			

	1st Interim Totals	2nd Interim (Unrestricted Only) 2011-12	Projected (Unrestricted Only) 2012-13	Projected (Unrestricted Only) 2013-14
Object 3XXX:				
Change in Statutory Benefits:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column	0 %	\$ (460)	%	\$ 145,581
Increase in Statutory due to COLA	0 %	\$ -	0 %	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$	%	\$ 160,397
Incr./Decr. in Statutory due to +/- positions, other changes	0 %	\$ 81,873	%	\$ 373,633
Total \$ Change in Statutory		\$ 81,413		\$ 679,611
Change in Health & Welfare :				
Incr./Decr. in H & W due to rate changes	%	\$ 12,239	%	\$ 173,514
Incr./Decr. in H & W due to CAP change	0 %	\$ -	0 %	\$ -
Incr./Decr. in H & W due to other	0 %	\$ -	0 %	\$ -
Incr./Decr. in H & W due to +/- positions	%	\$ 15,016	%	\$ 402,180
Are you budgeting at the CAP ?	Yes		Yes	
Total \$ Change in H & W		\$ 27,255		\$ 575,694
Changes in Other Benefits:	%	\$ (5,870)	0 %	\$ -
Total \$ Change in Benefits:		\$ 102,798		\$ 1,255,305
One time benefit \$ included above:		\$ 0		\$ 0
Total Change from Prior Period		\$ 102,798		\$ 1,255,305
Adjusted Budget Amount	\$ 17,158,585	\$ 17,261,383	\$ 18,516,688	\$ 19,053,316

Please describe changes next page:

PERS	\$ (5,870)	10% Inc to Health and	10% Inc to Health and
		Welfare for Retirees	Welfare for Retirees
		\$ 173,514	\$ 190,866
		Inc H & W due to loss of	
		Federal Jobs funds	
		\$ 402,180	

	1st Interim Totals	2nd Interim (Unrestricted Only) 2011-12	Projected (Unrestricted Only) 2012-13	Projected (Unrestricted Only) 2013-14
Object 4XXX:				
% Increase(Decrease) included in:		0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:		\$ (93,389)	\$ -	\$ -
One time \$ included in:		\$ -	\$ (2,432,129)	\$ -
Total Change from Prior Period		\$ (93,389)	\$ (2,432,129)	\$ -
Adjusted Budget Amount	\$ 4,407,986	\$ 4,314,597	\$ 1,882,468	\$ 1,882,468

Please describe reason(s) for changes:

Reclass to other objects	\$ (161,098)	C/O Prior Year	\$ (2,432,129)	No Changes Projected
Inc revenue	\$ 67,709			

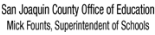
EXPENSES Cont.:

Object 5XXX:				
% Increase(Decrease) included in:		0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:		\$ 427,055	\$ -	\$ -
One time \$ included in:		\$ -	\$ (1,409)	\$ -
Total Change from Prior Period		\$ 427,055	\$ (1,409)	\$ -
Adjusted Budget Amount	\$ 8,153,807	\$ 8,580,862	\$ 8,579,453	\$ 8,579,453

Please describe reason(s) for changes:

Reclass from other objects	\$ 376,890	C/O Prior Year	\$ (1,409)	No Changes Projected
Inc revenue	\$ 50,165			

	1st Interim Totals	2nd Interim (Unrestricted Only) 2011-12	Projected (Unrestricted Only) 2012-13	Projected (Unrestricted Only) 2013-14
Direct Support/Indirect Costs - Objects 7300-7399				
% Increase(Decrease) included in:		0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:		\$ -	\$ -	\$ -
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ (1,122,229)	\$ (1,122,229)	\$ (1,122,229)	\$ (1,122,229)
Please describe reason(s) for changes:		No Changes Projected	No Changes Projected	No Changes Projected
Other Financing Uses - Objects 7610-7699				
% Increase(Decrease) included in:		0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:		\$ -	\$ -	\$ -
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 342,500	\$ 342,500	\$ 342,500	\$ 342,500
Please describe reason(s) for changes:		No Changes Projected	No Changes Projected	No Changes Projected
Total Expenditures & Other Financing Uses	\$ 84,683,566	\$ 85,552,485	\$ 87,030,418	\$ 88,637,852
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	\$ (1,817,085)	\$ (3,430,094)	\$ (4,402,448)	\$ (5,801,597)



2011-12 2nd Interim Assumptions

Tracy Unified School

District

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

	2011-12 1st Interim Totals	2nd Interim (Restricted Only) 2011-12	Projected (Restricted Only) 2012-13	Projected (Restricted Only) 2013-14
REVENUES:				
Revenue Limit Sources (8010-8099):				
Funded ADA Used for:		445.45 ADA	443.58 ADA	441.72 ADA
	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
ADA Increase (Decrease) over Prior Year:	%	\$ (87,357)	%	\$ (10,684)
COLA :	%	\$ (1,859)	%	\$ 74,655
Plus(Minus) Other \$ changes:	\$	17,624	\$	(14,745)
Total Change from Prior Period	\$	(71,592)	\$	49,226
Adjusted Budget Amount	\$ 2,622,692	\$ 2,551,100	\$ 2,540,416	\$ 2,589,642
Please describe reason(s) for changes:		Chg in Deficit \$ 17,624	None	Chg in Deficit \$ (14,745)
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:	0 %	\$ -	0 %	\$ -
One time \$ included in:	\$	-	\$	-
Plus(Minus) Other \$ changes:	\$	57,761	\$	-
Total Change from Prior Period	\$	57,761	\$	-
Adjusted Budget Amount	\$ 9,674,693	\$ 9,732,454	\$ 5,454,057	\$ 5,454,057
Please describe reason(s) for changes:		Change in Title I	10/11 Deferred revenue &	No Change Projected
		Change in Title II	unused grants	
		Change in Title III	Dec in Federal Jobs	
			funding	

	1st Interim Totals	2nd Interim (Restricted Only) 2011-12	Projected (Restricted Only) 2012-13	Projected (Restricted Only) 2013-14
<u>State Revenue (8300-8599):</u>				
COLA % Used for:		0 % \$ -	0 % \$ -	0 % \$ -
One time \$ included in:		\$ -	\$ (21,081)	\$ -
Plus(Minus) Other \$ changes:		\$ (34,975)	\$ (7,457)	\$ (618,326)
Total Change from Prior Period		\$ (34,975)	\$ (28,538)	\$ (618,326)
Adjusted Budget Amount	\$ 3,513,600	\$ 3,478,625	\$ 3,450,087	\$ 2,831,761
Please describe reason(s) for changes:		Dec in state revenue \$ (34,975)	Lottery \$ (7,457)	Lottery \$ (7,457)
			(Declining enrollment)	(Declining enrollment)
			10/11 Deferred revenue \$ (21,081)	Sp Ed.Transportation &
				Transportation \$ (610,869)

REVENUES Cont.:

Local Revenue (8600-8799):

% Incr.(Decr.) included in:		0 % \$ -	0 % \$ -	0 % \$ -
One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ 67,578	\$ -	\$ -
Total Change from Prior Period		\$ 67,578	\$ -	\$ -
Adjusted Budget Amount	\$ 4,883,927	\$ 4,951,505	\$ 4,951,505	\$ 4,951,505
Please describe reason(s) for changes:		Special Education \$ 65,282	No Change Projected	No Change Projected
		Inc in local revenue \$ 2,296		

	1st Interim Totals	2nd Interim (Restricted Only) 2011-12	Projected (Restricted Only) 2012-13	Projected (Restricted Only) 2013-14
<u>Transfers In/Sources (8900-8979):</u>				
Other One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:		No Changes Projected	No Change Projected	No Change Projected
<u>Contributions (8980-8999):</u>				
Incr.(Decr.) for Sp Ed :		\$ 198,721	\$ 168,896	\$ 292,963
Incr.(Decr.) for Transportation:		\$ 39,942	\$ 9,934	\$ 635,447
Incr.(Decr.) for On-going Major Maint (RRM) :		\$ 30,690	\$ -	\$ -
Other One time \$ included in:		\$ 1,400	\$ (1,678)	\$ -
Plus(Minus) Other \$ changes:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 270,753	\$ 177,152	\$ 928,410
Adjusted Budget Amount	\$ 12,720,054	\$ 12,990,807	\$ 13,167,959	\$ 14,096,369
Please describe reason(s) for changes:		1X Other contribution \$ 1,400	1X Other contributions \$ (1,400)	Inc Excess Cost \$ (135,223)
			1X PEI \$ (278)	Inc in Step & Column \$ (182,318)
			Inc in Step & Column \$ 178,830	Dec in State Rev
				for Transportation \$ (610,869)
<u>TOTAL Other Financing Sources (8910-8999):</u>				
Total Change from Prior Period		\$ 270,753	\$ 177,152	\$ 928,410
Adjusted Budget Amount	\$ 12,720,054	\$ 12,990,807	\$ 13,167,959	\$ 14,096,369
Total Revenues & Other Financing Sources	\$ 33,414,966	\$ 33,704,491	\$ 29,564,024	\$ 29,923,334

	1st Interim Totals	2nd Interim (Restricted Only) 2011-12	Projected (Restricted Only) 2012-13	Projected (Restricted Only) 2013-14
<u>EXPENSES:</u>				
<u>Object 1XXX:</u>		<u>% Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>
Step & Column included in:	0 %	\$ 3,502	1.1 %	\$ 133,055
COLA included in:	0 %	\$ -	0 %	\$ -
<u>Other:</u>				
Growth Positions:	-0.5 FTE	\$ (30,956)	-35.6 FTE	\$ (1,910,441)
One time \$ included in:		\$		\$
Plus(Minus) Other \$ changes:		\$ 199,297		\$
Total Change from Prior Period		\$ 171,843		\$ 113,504
Adjusted Budget Amount	\$ 11,924,095	\$ 12,095,938	\$ 10,318,552	\$ 10,432,056

Please describe changes next page:

Discretionary timesheets	\$ 188,026	Dec in Federal Jobs	
Additional cost	\$ 7,439	funding	\$ (1,910,441)
Position placement variance	\$ (1,037)		
Stipends	\$ 4,869		

<u>Object 2XXX:</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step & Column included in:	0 %	\$ -	1.14 %	\$ 87,574.85	1.14 %	\$ 83,057.93
COLA included in:	0 %	\$ -	0 %	\$ -	0 %	\$ -
<u>Other:</u>						
Growth Positions:	0.4375 FTE	\$ 35,466	-16.369 FTE	\$ (483,796)	0 FTE	\$ -
One time \$ included in:		\$ -		\$ -		\$ -
Plus(Minus) Other \$ changes:		\$ 27,098		\$ -		\$ -
Total Change from Prior Period		\$ 62,563		\$ (396,221)		\$ 83,058
Adjusted Budget Amount	\$ 7,619,441	\$ 7,682,004		\$ 7,285,783		\$ 7,368,841

Please describe reason(s) for changes:

Discretionary timesheets	\$ 35,897	Dec in Federal Jobs	
Stipend	\$ 1,534	funding	\$ (483,796)
Position placement			
variance	\$ (10,333)		

	1st Interim Totals	2nd Interim (Restricted Only) 2011-12	Projected (Restricted Only) 2012-13	Projected (Restricted Only) 2013-14
Object 3XXX:				
Change in Statutory Benefits:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column	0 %	\$ 460	%	\$ 39,196
Increase in Statutory due to COLA	0 %	\$ -	0 %	\$ -
Incr./Decr. in Statutory due to rate changes	0 %	\$ -	0 %	\$ 48,242
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ 25,010	%	\$ (374,162)
Total \$ Change in Statutory		\$ 25,470		\$ (286,724)
Change in Health & Welfare :				
Incr./Decr. in H & W due to rate changes	0 %	\$ -	0 %	\$ -
Incr./Decr. in H & W due to CAP change	0 %	\$ 0	0 %	\$ -
Incr./Decr. in H & W due to other	0 %	\$ -	0 %	\$ -
Incr./Decr. in H & W due to +/- positions	%	\$ 4,521	%	\$ (402,180)
Are you budgeting at the CAP ?	Yes		Yes	
Total \$ Change in H & W		\$ 4,521		\$ (402,180)
Changes in Other Benefits:	0 %	\$ -	0 %	\$ -
Total \$ Change in Benefits:		\$ 29,991		\$ (688,904)
One time benefit \$ included above:		\$ 0		\$ 0
Total Change from Prior Period		\$ 29,991		\$ (688,904)
Adjusted Budget Amount	\$ 5,712,896	\$ 5,742,887	\$ 5,053,983	\$ 5,146,172
Please describe changes next page:				
			Dec H & W due to loss of	
			Federal Jobs funds \$	(402,180)

	1st Interim Totals	2nd Interim (Restricted Only) 2011-12	Projected (Restricted Only) 2012-13	Projected (Restricted Only) 2013-14
Object 4XXX:				
% Increase(Decrease) included in:	0 %	\$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:		\$ (353,845)	\$ (121,336)	\$ (60,233)
One time \$ included in:		\$	\$ (3,519,903)	\$
Total Change from Prior Period		\$ (353,845)	\$ (3,641,239)	\$ (60,233)
Adjusted Budget Amount	\$ 5,952,873	\$ 5,599,028	\$ 1,957,789	\$ 1,897,556

Please describe reason(s) for changes:

Dec in revenue	\$ (14,307)	C/O Prior Year	\$ (1,601,942)	Balance Categoricals	\$ (60,233)
Reclass to other objects	\$ (376,653)	1X Def Rev/EFB	\$ (946,470)		
Chg in positions	\$ (2,117)	1X Unsued Grant	\$ (971,491)		
Restatement - Title II	\$ 39,233	Balance Categoricals	\$ (121,336)		

EXPENSES Cont.:

Object 5XXX:

% Increase(Decrease) included in:	0 %	\$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:		\$ 226,400	\$ -	\$ -
One time \$ included in:		\$	\$ -	\$ -
Total Change from Prior Period		\$ 226,400	\$ -	\$ -
Adjusted Budget Amount	\$ 2,824,060	\$ 3,050,460	\$ 3,050,460	\$ 3,050,460

Please describe reason(s) for changes:

Inc in NPS	\$ 48,800	No Change Projected	No Change Projected
Reclass from other objects	\$ 177,443		
Inc revenue	\$ 157		

	1st Interim Totals	2nd Interim (Restricted Only) 2011-12	Projected (Restricted Only) 2012-13	Projected (Restricted Only) 2013-14
Object 6XXX:				
% Increase(Decrease) included in:		0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:		\$ -	\$ -	\$ -
One time \$ included in:		\$ -	\$ (144,199)	\$ -
Total Change from Prior Period		\$ -	\$ (144,199)	\$ -
Adjusted Budget Amount	\$ 209,352	\$ 209,352	\$ 65,153	\$ 65,153

Please describe reason(s) for changes:

No Change Projected	1X busses purchased	\$ (144,199)	No Change Projected

EXPENSES Cont.:

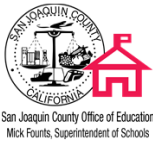
Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:	0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:	\$ 151,630	\$ -	\$ (7,246)
One time \$ included in:	\$ -	\$ -	\$ 135,223
Total Change from Prior Period	\$ 151,630	\$ -	\$ 127,977
Adjusted Budget Amount	\$ 742,331	\$ 893,961	\$ 1,021,938

Please describe reason(s) for changes:

Inc in Excess Cost	\$ 151,630	No Change Projected	Chg in Debit service	\$ (7,246)
			Inc in Excess Cost	\$ 135,223

	1st Interim Totals	2nd Interim (Restricted Only) 2011-12	Projected (Restricted Only) 2012-13	Projected (Restricted Only) 2013-14
Direct Support/Indirect Costs - Objects 7300-7399				
% Increase(Decrease) included in:	0 %	\$ -	0 %	\$ -
Flat \$ Increase(Decrease) included in:		\$ -		\$ -
One time \$ included in:		\$ -		\$ -
Total Change from Prior Period		\$ -		\$ -
Adjusted Budget Amount	\$ 941,157	\$ 941,157	\$ 941,157	\$ 941,157
Please describe reason(s) for changes:				
	No Change Projected	No Change Projected	No Change Projected	No Change Projected
Other Financing Uses - Objects 7610-7699				
% Increase(Decrease) included in:	0 %	\$ -	0 %	\$ -
Flat \$ Increase(Decrease) included in:		\$ -		\$ -
One time \$ included in:		\$ -		\$ -
Total Change from Prior Period		\$ -		\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
	No Change Projected	No Change Projected	No Change Projected	No Change Projected
Total Expenditures & Other Financing Uses	\$ 35,926,205	\$ 36,214,788	\$ 29,566,839	\$ 29,923,334
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	\$ (2,511,239)	\$ (2,510,297)	\$ (2,815)	\$ -



2011-12 2nd Interim Assumptions

Tracy Unified School District

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

		2nd Interim 2011-12		Projected 2012-13		Projected 2013-14	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e)	\$	26,444,156	2,513,112				
ENDING FUND BALANCE	\$	23,014,063	2,815	18,611,614	0	12,810,018	0
COMPONENTS OF ENDING FUND BALANCE:							
<u>Reserved Amounts</u>		Must Agree to Components of Fund Balance Form 01 pg 2					
Revolving Cash	9711 \$	15,000		15,000		15,000	
Stores	9712 \$	221,000		221,000		221,000	
Prepaid Expenditures	9713 \$						
General Reserve (EC 42124)	9730 \$						
Legally Restricted Balances	9740 \$		2,815				
<u>Designated Amounts</u>							
Designated for Economic Uncertainties	9789 \$	3,653,020		3,498,000		1,124,667	
Describe Other Designations below:							
\$370 per Funded ADA	9780 \$			5,751,458		11,449,351	
Subsequent Year Budget Reductions	9780 \$	19,125,043		9,126,156			
	9780 \$						
	9780 \$						
	9780 \$						
	9780 \$						
Total Other Designations	9780 \$	19,125,043	-	14,877,614	-	11,449,351	-
Undesignated/Unappropriated	9790 \$	-	-	-	0	-	0
<u>Special Reserve Fund - Non/Capital Outlay (17)</u>							
Designated for Economic Uncertainties	9789 \$	-		-		2,432,233	

Please attach additional sheets as necessary.

Prepared By:

Chief Business Official Signature or DSSD Superintendent Signature: