

**FOLSOM CORDOVA
UNIFIED SCHOOL
DISTRICT**



Approve 2012/2013

**Second Interim Financial Report
Multiyear Projections
Cash Flow
Criteria and Standards**

Period Ending January 31, 2013

Board Meeting Date: March 7, 2013

	Object	Beginning Balances (Ref. Only)									
			July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
A. BEGINNING CASH			2,355,449.72	17,921,165.97	17,924,324.92	15,283,352.35	7,452,061.45	918,502.62	(2,537,161.46)	12,101,990.53	
B. RECEIPTS											
Revenue Limit Sources											
Principal Apportionment	8010-8019			732,135.00	4,618,756.00	1,761,078.00	3,258,964.00	6,294,592.00	3,258,964.00	3,284,504.29	
Property Taxes	8020-8079		333,496.10	1,495.64	833.02	8,339.86	59,825.87	88,632.98	20,171,870.33	188,508.71	
Miscellaneous Funds	8080-8099		13,006.06	30,332.20	25,973.93	29,473.17	30,055.19	30,274.16	29,800.04	22,444.23	
Federal Revenue	8100-8299		0.00	155,999.44	848,835.82	59,260.07	48,224.55	930,252.26	855,812.24	1,170,531.32	
Other State Revenue	8300-8599		500,103.76	629,475.00	2,932,389.64	2,781,729.97	1,885,154.16	2,489,249.90	2,478,976.18	2,412,784.28	
Other Local Revenue	8600-8799		35,107.79	330,845.92	327,766.88	365,552.39	376,269.17	326,296.74	470,874.90	584,266.34	
Interfund Transfers In	8910-8929		0.00	0.00	0.00	28,389.00	0.00	0.00	34,220.05	0.00	
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS			881,713.71	1,880,283.20	8,754,555.29	5,033,822.46	5,658,492.94	10,159,298.04	27,300,517.74	7,663,039.17	
C. DISBURSEMENTS											
Certificated Salaries	1000-1999		443,470.92	6,573,563.25	6,248,800.69	6,548,139.45	6,603,960.01	7,656,769.60	6,775,694.05	6,933,539.00	
Classified Salaries	2000-2999		775,452.37	2,095,740.11	2,184,919.88	2,228,366.08	2,290,956.57	2,350,100.97	2,277,919.65	2,197,353.85	
Employee Benefits	3000-3999		394,942.46	2,185,875.55	2,159,808.30	2,166,234.25	2,178,798.93	2,331,212.32	2,165,195.66	2,283,259.85	
Books and Supplies	4000-4999		39,097.05	525,193.04	384,655.86	527,033.80	268,030.70	314,830.13	579,524.46	436,163.24	
Services	5000-5999		396,894.20	807,805.52	889,766.43	1,985,811.39	848,326.30	851,866.90	941,109.44	1,643,112.91	
Capital Outlay	6000-6599		(458.33)	7,326.57	5,510.00	0.00	20,693.60	9,138.62	7,028.10	5,033.17	
Other Outgo	7000-7499		0.00	0.00	(35,000.00)	(71,243.28)	0.00	0.00	(46,693.19)	0.00	
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	234,799.00	0.00	0.00	2,000.00	200,000.00	
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS			2,049,398.67	12,195,504.04	11,838,461.16	13,619,140.69	12,210,766.11	13,513,918.54	12,701,778.17	13,698,462.02	
D. BALANCE SHEET TRANSACTIONS											
Assets											
Cash Not In Treasury	9111-9199		162,908.35	(82,183.74)	(129,496.82)	116,341.84	64,126.64	(104,351.38)	54,815.02	0.00	
Accounts Receivable	9200-9299		18,491,590.68	10,824,599.50	998,095.91	662,335.50	(39,502.64)	2,742.87	662.64	30,557.02	
Due From Other Funds	9310		5,980.62	20,125.52	345,411.14	(7,276.41)	0.00	0.00	0.00	0.00	
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL ASSETS			0.00	18,660,479.65	10,762,541.28	1,214,010.23	771,400.93	24,624.00	(101,608.51)	55,477.66	30,557.02
Liabilities											
Accounts Payable	9500-9599		1,657,461.81	451,975.38	75,362.52	17,373.60	5,909.66	(564.93)	15,065.24	0.00	
Due To Other Funds	9610		269,616.63	(7,813.89)	347,961.19	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Revenues	9650		0.00	0.00	347,753.22	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL LIABILITIES			0.00	1,927,078.44	444,161.49	771,076.93	17,373.60	5,909.66	(564.93)	15,065.24	0.00
Nonoperating											
Suspense Clearing	9910		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET TRANSACTIONS			0.00	16,733,401.21	10,318,379.79	442,933.30	754,027.33	18,714.34	(101,043.58)	40,412.42	30,557.02
E. NET INCREASE/DECREASE (B - C + D)			15,565,716.25	3,158.95	(2,640,972.57)	(7,831,290.90)	(6,533,558.83)	(3,455,664.08)	14,639,151.99	(6,004,865.83)	
F. ENDING CASH (A + E)			17,921,165.97	17,924,324.92	15,283,352.35	7,452,061.45	918,502.62	(2,537,161.46)	12,101,990.53	6,097,124.70	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		6,097,124.70	(2,566,867.67)	3,128,673.56	(7,631,798.87)				
B. RECEIPTS									
Revenue Limit Sources									
	8010-8019	1,430,348.64	211,903.50	0.00	12,478,761.83	21,216,650.74		58,546,658.00	58,546,658.00
	8020-8079	491,602.17	16,010,347.32	367,702.23	1,211,979.77	0.00		38,934,634.00	38,934,634.00
	8080-8099	23,607.13	33,614.60	23,723.04	(320,711.75)	0.00		(28,408.00)	(28,408.00)
Federal Revenue									
	8100-8299	1,723,022.56	107,969.67	45,004.96	1,944,713.43	169,434.68		8,059,061.00	8,059,061.00
Other State Revenue									
	8300-8599	541,193.99	3,086,443.08	1,294,079.57	1,241,076.68	7,178,451.79		29,451,108.00	29,451,108.00
Other Local Revenue									
	8600-8799	310,259.21	293,664.15	368,530.50	252,943.22	610,164.79		4,652,542.00	4,652,542.00
Interfund Transfers In									
	8910-8929	0.00	88,709.41	0.00	63,367.54	0.00		214,686.00	214,686.00
All Other Financing Sources									
	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		4,520,033.70	19,832,651.73	2,099,040.30	16,872,130.72	29,174,702.00	0.00	139,830,281.00	139,830,281.00
C. DISBURSEMENTS									
Certificated Salaries									
	1000-1999	6,946,477.40	6,948,449.01	6,963,898.81	1,137,883.42	321,882.39		70,102,528.00	70,102,528.00
Classified Salaries									
	2000-2999	2,256,195.38	2,293,275.07	2,245,805.42	1,609,252.03	298,913.62		25,104,251.00	25,104,251.00
Employee Benefits									
	3000-3999	2,285,506.34	2,303,578.60	2,289,827.06	576,923.94	71,259.74		23,392,423.00	23,392,423.00
Books and Supplies									
	4000-4999	604,948.33	518,456.73	593,656.83	59,475.75	772,225.08		5,623,291.00	5,623,291.00
Services									
	5000-5999	1,165,609.15	1,259,637.31	804,422.96	(174,773.90)	1,772,022.39		13,191,611.00	13,191,611.00
Capital Outlay									
	6000-6599	609.80	(102.75)	0.00	59,410.38	4,829.84		119,019.00	119,019.00
Other Outgo									
	7000-7499	0.00	(10,077.83)	0.00	637,932.30	0.00		474,918.00	474,918.00
Interfund Transfers Out									
	7600-7629	0.00	874,040.45	0.00	359,973.55	0.00		1,670,813.00	1,670,813.00
All Other Financing Uses									
	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		13,259,346.40	14,187,256.59	12,897,611.08	4,266,077.47	3,241,133.06	0.00	139,678,854.00	139,678,854.00
D. BALANCE SHEET TRANSACTIONS									
<u>Assets</u>									
	9111-9199	0.00	0.00	0.00	0.00	0.00		82,159.91	
	9200-9299	75,320.33	50,146.09	38,098.35	63,224.24	(30,322,455.22)		875,415.27	
	9310	0.00	0.00	0.00	0.00	0.00		364,240.87	
	9320	0.00	0.00	0.00	0.00	0.00		0.00	
	9330	0.00	0.00	0.00	0.00	0.00		0.00	
	9340	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL ASSETS		75,320.33	50,146.09	38,098.35	63,224.24	(30,322,455.22)	0.00	1,321,816.05	
<u>Liabilities</u>									
	9500-9599	0.00	0.00	0.00	0.00	(3,241,133.05)		(1,018,549.77)	
	9610	0.00	0.00	0.00	0.00	0.00		609,763.93	
	9640	0.00	0.00	0.00	0.00	0.00		0.00	
	9650	0.00	0.00	0.00	0.00	(1,147,753.23)		(800,000.01)	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	(4,388,886.28)	0.00	(1,208,785.85)	
<u>Nonoperating</u>									
	9910	0.00	0.00	0.00	0.00	0.00		0.00	
TOTAL BALANCE SHEET TRANSACTIONS		75,320.33	50,146.09	38,098.35	63,224.24	(25,933,568.94)	0.00	2,530,601.90	
E. NET INCREASE/DECREASE (B - C + D)		(8,663,992.37)	5,695,541.23	(10,760,472.43)	12,669,277.49	0.00	0.00	2,682,028.90	151,427.00
F. ENDING CASH (A + E)		(2,566,867.67)	3,128,673.56	(7,631,798.87)	5,037,478.62				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,037,478.62	

	Object	Beginning Balances (Ref. Only)	Month								
			July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
A. BEGINNING CASH			5,037,478.62	18,721,500.39	17,653,094.25	13,356,109.53	6,538,835.14	(217,268.85)	(3,816,091.89)	10,686,072.47	
B. RECEIPTS											
Revenue Limit Sources											
Principal Apportionment	8010-8019		0.00	746,200.96	3,330,340.24	3,172,064.73	3,321,576.03	6,415,525.28	3,321,576.03	3,306,853.75	
Property Taxes	8020-8079		337,537.59	1,513.77	843.12	8,440.93	60,550.87	89,707.08	20,416,324.47	190,793.31	
Miscellaneous Funds	8080-8099		13,562.21	31,629.22	27,084.59	30,733.46	31,340.37	31,568.70	31,074.30	23,400.76	
Federal Revenue	8100-8299		0.00	138,992.49	1,469,080.84	52,799.58	42,967.14	828,836.78	762,512.16	1,080,529.12	
Other State Revenue	8300-8599		496,751.56	625,255.62	2,912,733.80	2,763,084.00	1,872,517.95	2,472,564.43	2,381,017.87	2,376,364.60	
Other Local Revenue	8600-8799		42,184.68	397,536.56	393,836.85	439,239.02	452,116.05	392,070.37	565,792.03	475,599.09	
Interfund Transfers In	8910-8929		0.00	0.00	0.00	28,388.99	0.00	0.00	34,220.04	0.00	
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS			890,036.04	1,941,128.62	8,133,919.44	6,494,750.71	5,781,068.41	10,230,272.64	27,512,516.90	7,453,540.63	
C. DISBURSEMENTS											
Certificated Salaries	1000-1999		458,239.57	6,792,478.74	6,456,900.80	6,766,208.26	6,823,887.78	7,911,758.47	7,001,340.98	7,164,442.54	
Classified Salaries	2000-2999		783,147.48	2,116,536.93	2,206,601.67	2,250,479.00	2,313,690.60	2,373,421.91	2,300,524.31	2,219,159.03	
Employee Benefits	3000-3999		400,208.78	2,215,022.90	2,188,608.05	2,195,119.69	2,207,851.91	2,362,297.65	2,194,067.25	2,313,705.75	
Books and Supplies	4000-4999		39,097.05	525,193.04	384,655.86	527,033.80	268,030.70	314,830.13	579,524.46	436,163.24	
Services	5000-5999		401,166.99	816,501.99	899,345.26	2,007,189.75	857,459.00	861,037.72	951,241.00	1,660,801.93	
Capital Outlay	6000-6599		(458.33)	7,326.57	5,510.00	0.00	20,693.60	9,138.62	7,028.10	5,033.17	
Other Outgo	7000-7499		0.00	0.00	(35,000.00)	(71,243.28)	0.00	0.00	(46,693.19)	0.00	
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	231,285.76	0.00	0.00	1,970.07	197,007.44	
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS			2,081,401.54	12,473,060.17	12,106,621.64	13,906,072.98	12,491,613.59	13,832,484.50	12,989,002.98	13,996,313.10	
D. BALANCE SHEET TRANSACTIONS											
<u>Assets</u>											
Cash Not In Treasury	9111-9199		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299		17,292,418.98	10,122,628.88	933,369.82	619,383.33	(36,940.91)	2,565.00	619.67	28,575.41	
Due From Other Funds	9310		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL ASSETS			0.00	17,292,418.98	10,122,628.88	933,369.82	619,383.33	(36,940.91)	2,565.00	619.67	28,575.41
<u>Liabilities</u>											
Accounts Payable	9500-9599		2,417,031.71	659,103.47	109,899.12	25,335.45	8,617.90	(823.82)	21,969.23		
Due To Other Funds	9610		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Revenues	9650		0.00	0.00	1,147,753.22						
SUBTOTAL LIABILITIES			0.00	2,417,031.71	659,103.47	1,257,652.34	25,335.45	8,617.90	(823.82)	21,969.23	0.00
<u>Nonoperating</u>											
Suspense Clearing	9910		0.00	0.00	0.00						
TOTAL BALANCE SHEET TRANSACTIONS			0.00	14,875,387.27	9,463,525.41	(324,282.52)	594,047.88	(45,558.81)	3,388.82	(21,349.56)	28,575.41
E. NET INCREASE/DECREASE (B - C + D)			13,684,021.77	(1,068,406.14)	(4,296,984.72)	(6,817,274.39)	(6,756,103.99)	(3,598,823.04)	14,502,164.36	(6,514,197.06)	
F. ENDING CASH (A + E)			18,721,500.39	17,653,094.25	13,356,109.53	6,538,835.14	(217,268.85)	(3,816,091.89)	10,686,072.47	4,171,875.41	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		4,171,875.41	(4,975,409.60)	518,924.64	(10,623,481.80)				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	1,440,081.47	213,345.40	0.00	12,563,673.74	21,431,374.66		59,262,612.29	59,262,612.29
Property Taxes	8020-8079	497,560.09	16,204,382.72	372,158.55	1,226,668.21	0.00		39,406,480.71	39,406,480.71
Miscellaneous Funds	8080-8099	24,613.22	35,047.20	24,734.08	(334,379.96)	0.00		(29,591.85)	(29,591.85)
Federal Revenue	8100-8299	1,590,539.29	99,667.88	41,544.53	1,795,184.35	156,406.83		8,059,060.99	8,059,060.99
Other State Revenue	8300-8599	533,024.95	3,039,854.88	1,274,546.13	1,222,343.31	6,988,754.90		28,958,814.00	28,958,814.00
Other Local Revenue	8600-8799	252,554.33	239,045.78	299,987.79	205,898.75	496,680.70		4,652,542.00	4,652,542.00
Interfund Transfers In	8910-8929	0.00	88,709.42	0.00	63,367.55	0.00		214,686.00	214,686.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		4,338,373.35	19,920,053.28	2,012,971.08	16,742,755.95	29,073,217.09	0.00	140,524,604.14	140,524,604.14
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,177,811.83	7,179,849.09	7,195,813.41	1,175,777.68	332,601.85		72,437,111.00	72,437,111.00
Classified Salaries	2000-2999	2,278,584.46	2,316,032.11	2,268,091.40	1,625,221.25	301,879.85		25,353,370.00	25,353,370.00
Employee Benefits	3000-3999	2,315,982.20	2,334,295.45	2,320,360.54	584,616.89	72,209.94		23,704,347.00	23,704,347.00
Books and Supplies	4000-4999	604,948.33	518,456.73	593,656.83	59,475.75	772,225.08		5,623,291.00	5,623,291.00
Services	5000-5999	1,178,157.58	1,273,198.00	813,083.02	(176,655.43)	1,791,099.19		13,333,626.00	13,333,626.00
Capital Outlay	6000-6599	609.80	(102.75)	0.00	59,410.38	4,829.84		119,019.00	119,019.00
Other Outgo	7000-7499	0.00	(10,077.83)	0.00	637,932.30	0.00		474,918.00	474,918.00
Interfund Transfers Out	7600-7629	0.00	860,962.38	0.00	354,587.35	0.00		1,645,813.00	1,645,813.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		13,556,094.20	14,472,613.18	13,191,005.20	4,320,366.17	3,274,845.75	0.00	142,691,495.00	142,691,495.00
D. BALANCE SHEET TRANSACTIONS									
<u>Assets</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00		0.00	
Accounts Receivable	9200-9299	70,435.84	46,894.14	35,627.68	59,124.18	(30,220,970.33)		(1,046,268.31)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00		0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00		0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00		0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL ASSETS		70,435.84	46,894.14	35,627.68	59,124.18	(30,220,970.33)	0.00	(1,046,268.31)	
<u>Liabilities</u>									
Accounts Payable	9500-9599					(3,275,320.76)		(34,187.70)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Revenues	9650					(1,147,753.22)		0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	(4,423,073.98)	0.00	(34,187.70)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		70,435.84	46,894.14	35,627.68	59,124.18	(25,797,896.35)	0.00	(1,012,080.61)	
E. NET INCREASE/DECREASE (B - C + D)									
		(9,147,285.01)	5,494,334.24	(11,142,406.44)	12,481,513.96	474.99	0.00	(3,178,971.47)	(2,166,890.86)
F. ENDING CASH (A + E)									
		(4,975,409.60)	518,924.64	(10,623,481.80)	1,858,032.16				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								1,858,507.15	

**2012-13 1st Interim
General Fund
Multiyear Projections -Tax Initiative Passed/Flat Funding
Unrestricted/Restricted**

Description	Object Codes	2012-13 Projection	2013-14 Projection	2014-15 Projection
A. REVENUES AND OTHER FINANCING SOURCES				
1. Revenue Limit Sources	8010-8099	97,452,884	98,639,501	100,784,996
2. Federal Revenues	8100-8299	8,059,061	8,059,061	8,059,061
3. Other State Revenues	8300-8599	29,451,108	28,958,814	25,889,328
4. Other Local Revenues	8600-8799	4,652,542	4,652,542	4,652,542
5. Other Financing Sources	8910-8999	214,686	214,686	214,686
6. Total (Sum lines A1k thru A5)		<u>139,830,281</u>	<u>140,524,604</u>	<u>139,600,613</u>
B. EXPENDITURES AND OTHER FINANCING USES				
1. Certificated Salaries				
a. Base Salaries		70,102,528	70,102,528	72,437,111
b. Step & Column Adjustment		0	1,634,583	1,634,583
c. Cost-of-Living Adjustment		0	0	0
d. Other Adjustments		0	700,000	0
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	<u>70,102,528</u>	<u>72,437,111</u>	<u>74,071,693</u>
2. Classified Salaries				
a. Base Salaries		25,104,251	25,104,251	25,353,370
b. Step & Column Adjustment		0	249,119	249,119
c. Cost-of-Living Adjustment		0	0	0
d. Other Adjustments		0	0	0
e. Total Classified Salaries (Sum lines B1a thru B1d)	2000-2999	<u>25,104,251</u>	<u>25,353,370</u>	<u>25,602,489</u>
3. Employee Benefits	3000-3999	23,392,423	23,704,347	24,277,389
4. Books and Supplies	4000-4999	5,623,291	5,623,291	5,623,291
5. Services and Other Operating Expenditures	5000-5999	13,191,611	13,333,626	13,697,062
6. Capital Outlay	6000-6999	119,019	119,019	119,019
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	759,884	759,884	759,884
8. Direct Support/Indirect Costs	7300-7399	-284,966	-284,966	-284,966
9. Other Financing Uses	7600-7699	1,670,813	1,645,813	1,645,813
10. Other Adjustments (Explain in Section F below)		0	0	0
11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10)		<u>139,678,854</u>	<u>142,691,495</u>	<u>145,511,675</u>
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		151,427.00	-2,166,890.61	-5,911,061.45
D. FUND BALANCE				
1. Net Beginning Fund Balance (Form 011, line F1e) as of Unaudited Actuals		<u>32,384,763.10</u>	<u>32,536,190.10</u>	<u>30,369,299.50</u>
2. Ending Fund Balance (Sum lines C and D1)		<u>32,536,190.55</u>	<u>30,369,299.50</u>	<u>24,458,238.04</u>
3. Components of Ending Fund Balance (Form 011)				
a. Nonspendable		75,000.00	75,000.00	75,000.00
Prepaid Expenditures		0.00	0.00	0.00
b. Restricted		7,720,490.02	8,185,335.04	8,272,282.30
c. Committed		0.00	0.00	0.00
d. Assigned		19,797,879.00	17,338,964.00	8,144,745.00
<i>Previously Restricted Original Purpose</i>		<i>1,809,745.00</i>	<i>1,809,745.00</i>	<i>1,809,745.00</i>
<i>Categorical Sweep for 2014/15</i>		<i>3,665,626.00</i>	<i>3,665,626.00</i>	<i>0.00</i>
<i>Mandated cost reimbursements</i>		<i>586,705.00</i>	<i>586,705.00</i>	<i>0.00</i>
<i>Projected school site carryover</i>		<i>2,200,000.00</i>	<i>2,200,000.00</i>	<i>2,200,000.00</i>
<i>Additional sweep for 2013/14 & 2014/15</i>		<i>3,435,228.00</i>	<i>3,435,228.00</i>	<i>0.00</i>
<i>Projected dept carryover</i>		<i>1,500,000.00</i>	<i>1,500,000.00</i>	<i>1,500,000.00</i>
<i>Local grants carryover (donor restricted)</i>		<i>1,650,000.00</i>	<i>1,650,000.00</i>	<i>1,650,000.00</i>
<i>Balance of mid-year triggers for future years</i>		<i>4,115,575.00</i>	<i>1,656,660.00</i>	<i>0.00</i>
<i>Common Core</i>		<i>330,000.00</i>	<i>330,000.00</i>	<i>700,000.00</i>
<i>IB Program</i>		<i>285,000.00</i>	<i>285,000.00</i>	<i>285,000.00</i>
<i>Folsom SRO's</i>		<i>220,000.00</i>	<i>220,000.00</i>	<i>0.00</i>
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties		4,365,000.00	4,770,000.00	4,770,000.00
2. Unassigned/Unappropriated Balance		<u>577,821.53</u>	<u>0.46</u>	<u>3,196,210.73</u>

NOTES:
3/6/2013

Assumptions are provided in a separate presentation/document

COLA	3.24% COLA	1.65% COLA	2.20% COLA
Deficit Factor	22.272%	22.272%	22.272%

**2012-13 2nd Interm
General Fund
Multiyear Projections
Unrestricted**

Description	Object Codes	2012-13 Projection	2013-14 Projection	2014-15 Projection
A. REVENUES AND OTHER FINANCING SOURCES				
1. Revenue Limit Sources	8010-8099			
a. Base Revenue Limit per ADA		6,704.78	6,815.78	6,965.78
Add-on Adjustment - AB851		32.50	33.04	33.76
Funded Base Revenue Limit (Form RLI, line 4)		6,737.28	6,848.82	6,999.54
b. Revenue Limit ADA (Form RLI, line 5b)		18,313.83	18,313.83	18,313.83
c. Total Base Revenue Limit (Line A1 a times line A1b)		123,385,400.58	125,428,125.18	128,188,385.64
d. Add Adjustments		0.00	0.00	0.00
e. Total Revenue Limit Subject to Deficit (sum lines A1c plus A1d)		123,385,400.58	125,428,125.18	128,188,385.64
f. Deficit Factor (Form RLI, line 16)		0.77728	0.77728	0.77728
g. Deficit Revenue Limit (Line A1c times line A1f)		95,905,004.16	97,492,773.14	99,638,268.39
h. Plus: Other Adjustments		401,151.84	0.00	0.00
i. Revenue Limit Transfers (Objects 8091 and 8097)		-4,393,704.00	-4,393,704.00	-4,393,704.00
j. Other Adjustments - Unemployment less County Office Transfers (Form RLI, lines 18 thru 20 and line 39)		1,146,728.00	1,146,728.00	1,146,728.00
Other Adjustments (Per ADA reduction - ongoing)		0.00	0.00	0.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		93,059,180.00	94,245,797.14	96,391,292.39
2. Federal Revenues	8100-8299	373,343.00	373,343.00	373,343.00
3. Other State Revenues	8300-8599	14,200,653.00	13,708,359.00	10,638,873.00
4. Other Local Revenues	8600-8799	3,581,012.00	3,581,012.00	3,581,012.00
5. Other Financing Sources	8910-8999	-18,486,788.00	-18,486,788.00	-18,703,670.00
6. Total (Sum lines A1k thru A5)		<u>92,727,400.00</u>	<u>93,421,723.14</u>	<u>92,280,850.39</u>
B. EXPENDITURES AND OTHER FINANCING USES				
1. Certificated Salaries				
a. Base Salaries at Adopted Budget		55,628,311	55,628,311	57,627,804
b. Step & Column Adjustment		0	1,299,493	1,299,493
c. Cost-of-Living Adjustment		0	0	0
d. Other Adjustments		0	700,000	0
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	<u>55,628,311</u>	<u>57,627,804</u>	<u>58,927,297</u>
2. Classified Salaries				
a. Base Salaries		11,661,555	11,661,555	11,775,652
b. Step & Column Adjustment			114,097	114,097
c. Cost-of-Living Adjustment			0	0
d. Other Adjustments			0	0
e. Total Classified Salaries (Sum lines B1a thru B1d)	2000-2999	<u>11,661,555</u>	<u>11,775,652</u>	<u>11,889,749</u>
3. Employee Benefits	3000-3999	15,599,796	15,833,793	16,328,130
4. Books and Supplies	4000-4999	3,384,496	3,384,496	3,384,496
5. Services and Other Operating Expenditures	5000-5999	8,640,785	8,737,292	9,054,765
6. Capital Outlay	6000-6999	94,803	94,803	94,803
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299	8,500	8,500	8,500
8. Direct Support/Indirect Costs	7300-7399	-2,904,694	-2,904,694	-2,904,694
9. Other Financing Uses	7600-7699	1,520,813	1,495,813	1,495,813
10. Other Adjustments (Explain in Section F below)		0	0	0
11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10)		<u>93,634,365.00</u>	<u>96,053,459.02</u>	<u>98,278,859.11</u>
C. NET INCREASE (DECREASE) IN FUND BALANCE		-906,965.00	-2,631,735.88	-5,998,008.73
D. FUND BALANCE				
1. Net Beginning Fund Balance (Form 011, line F1e) as of Unaudited Actuals		25,722,665.33	24,815,700.33	22,183,964.46
2. Ending Fund Balance (Sum lines C and D1)		<u>24,815,700.33</u>	<u>22,183,964.46</u>	<u>16,185,955.73</u>
3. Components of Ending Fund Balance (Form 011)				
a. Nonspendable		75,000.00	75,000.00	75,000.00
Prepaid Expenses		0.00	0.00	0.00
b. Restricted		0	0	0
c. Committed		0	0.00	0.00
d. Assigned		19,797,879.00	17,338,964.00	8,144,745.00
<i>Previously Restricted Original Purpose</i>		<i>1,809,745.00</i>	<i>1,809,745.00</i>	<i>1,809,745.00</i>
<i>Categorical Sweep for 2014/15</i>		<i>3,665,626.00</i>	<i>3,665,626.00</i>	<i>0.00</i>
<i>Mandated cost reimbursements</i>		<i>586,705.00</i>	<i>586,705.00</i>	<i>0.00</i>
<i>Projected school site carryover</i>		<i>2,200,000.00</i>	<i>2,200,000.00</i>	<i>2,200,000.00</i>
<i>Additional sweep for 2013/14 & 2014/15</i>		<i>3,435,228.00</i>	<i>3,435,228.00</i>	<i>0.00</i>
<i>Projected dept carryover</i>		<i>1,500,000.00</i>	<i>1,500,000.00</i>	<i>1,500,000.00</i>
<i>Local grants carryover (donor restricted)</i>		<i>1,650,000.00</i>	<i>1,650,000.00</i>	<i>1,650,000.00</i>
<i>Balance of mid-year triggers for future years</i>		<i>4,115,575.00</i>	<i>1,656,660.00</i>	<i>0.00</i>
<i>Common Core</i>		<i>330,000.00</i>	<i>330,000.00</i>	<i>700,000.00</i>
<i>IB Program</i>		<i>285,000.00</i>	<i>285,000.00</i>	<i>285,000.00</i>
<i>Folsom SRO's</i>		<i>220,000.00</i>	<i>220,000.00</i>	<i>0.00</i>
e. Unassigned/Unappropriated				
1. Designated for Economic Uncertainties		4,365,000.00	4,770,000.00	4,770,000.00
2. Unassigned/Unappropriated Balance		<u>577,821.33</u>	<u>0.46</u>	<u>3,196,210.73</u>
3/6/2013	COLA	3.24% COLA	1.65% COLA	2.20% COLA
Assumptions are provided in a separate presentation/document	Deficit Factor	22.272%	22.272%	22.272%

**2012-13 1st Interim
General Fund
Multiyear Projections - Tax Initiative Passed/Flat Funding
Restricted**

Description	Object Codes	2012-13 Projection	2013-14 Projection	2014-15 Projection
A. REVENUES AND OTHER FINANCING SOURCES				
1. Revenue Limit Sources	8010-8099	4,393,704	4,393,704	4,393,704
2. Federal Revenues	8100-8299	7,685,718	7,685,718	7,685,718
3. Other State Revenues	8300-8599	15,250,455	15,250,455	15,250,455
4. Other Local Revenues	8600-8799	1,071,530	1,071,530	1,071,530
5. Other Financing Sources	8910-8999	18,701,474	18,701,474	18,918,356
6. Total (Sum lines A1k thru A5)		<u>47,102,881</u>	<u>47,102,881</u>	<u>47,319,763</u>
B. EXPENDITURES AND OTHER FINANCING USES				
1. Certificated Salaries				
a. Base Salaries		14,474,217	14,474,217	14,809,307
b. Step & Column Adjustment		0	335,090	335,090
c. Cost-of-Living Adjustment		0	0	0
d. Other Adjustments			0	0
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	<u>14,474,217</u>	<u>14,809,307</u>	<u>15,144,396</u>
2. Classified Salaries				
a. Base Salaries		13,442,696	13,442,696	13,577,718
b. Step & Column Adjustment		0	135,022	135,022
c. Cost-of-Living Adjustment		0	0	0
d. Other Adjustments			0	0
e. Total Classified Salaries (Sum lines B1a thru B1d)	2000-2999	<u>13,442,696</u>	<u>13,577,718</u>	<u>13,712,740</u>
3. Employee Benefits	3000-3999	7,792,627	7,870,554	7,949,259
4. Books and Supplies	4000-4999	2,238,795	2,238,795	2,238,795
5. Services and Other Operating Expenditures	5000-5999	4,550,826	4,596,334	4,642,297
6. Capital Outlay	6000-6999	24,216	24,216	24,216
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	751,384	751,384	751,384
8. Direct Support/Indirect Costs	7300-7399	2,619,728	2,619,728	2,619,728
9. Other Financing Uses	7600-7699	150,000	150,000	150,000
10. Other Adjustments (Explain in Section F below)		0	0	0
11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10)		<u>46,044,489</u>	<u>46,638,036</u>	<u>47,232,816</u>
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,058,392.00	464,845.27	86,947.26
D. FUND BALANCE				
1. Net Beginning Fund Balance (Form 011, line F1e) as of Unaudited Actuals		<u>6,662,097.77</u>	<u>7,720,489.77</u>	<u>8,185,335.04</u>
2. Ending Fund Balance (Sum lines C and D1)		<u>7,720,489.77</u>	<u>8,185,335.04</u>	<u>8,272,282.30</u>
3. Components of Ending Fund Balance (Form 011)				
a. Nonspendable		0.00	0.00	0.00
b. Restricted		7,720,490.02	8,185,335.04	8,272,282.30
c. Committed				
d. Assigned				
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties				
2. Unassigned/Unappropriated Balance		<u>-0.25</u>	<u>0.00</u>	<u>0.00</u>

NOTES: COLA 3.24% COLA 1.65% COLA 2.20% COLA
3/6/2013 Deficit Factor 22.272% 22.272% 22.272%

Assumptions are provided in a separate presentation/document

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	628,354.00	1.65%	638,722.00	2.20%	652,774.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	82,478.00	1.65%	83,839.00	2.20%	85,683.34
4. Other Local Revenues	8600-8799	5,041.00	495.93%	30,041.00	0.00%	30,041.00
5. Other Financing Sources						
a. Transfers In	8900-8929	27,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		742,873.00	1.31%	752,602.00	2.11%	768,498.34
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	380,489.00	0.00%	380,489.00	0.00%	380,489.00
2. Classified Salaries	2000-2999	33,860.00	0.00%	33,860.00	0.00%	33,860.00
3. Employee Benefits	3000-3999	67,819.00	2.00%	69,175.00	2.00%	70,559.00
4. Books and Supplies	4000-4999	144,647.00	-5.00%	137,415.00	-5.00%	130,544.00
5. Services and Other Operating Expenditures	5000-5999	171,894.00	-5.00%	163,299.00	-5.00%	155,134.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		798,709.00	-1.81%	784,238.00	-1.74%	770,586.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(55,836.00)		(31,636.00)		(2,087.66)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	116,119.10		60,283.10		28,647.10
2. Ending Fund Balance (Sum lines C and D1)		60,283.10		28,647.10		26,559.44
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	0.28		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	50,282.82		18,647.10		16,559.44
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with Line D2)		60,283.10		28,647.10		26,559.44
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
Assumptions are provided in a separate presentation/document.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	157,050.00	0.00%	157,050.00	0.00%	157,050.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	339,655.00	0.00%	339,655.00	0.00%	339,655.00
5. Other Financing Sources						
a. Transfers In	8900-8929	391,644.00	0.00%	391,644.00	0.00%	391,644.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5)		888,349.00	0.00%	888,349.00	0.00%	888,349.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	661,795.00	0.00%	661,795.00	0.00%	661,795.00
2. Classified Salaries	2000-2999	146,117.00	0.00%	146,117.00	0.00%	146,117.00
3. Employee Benefits	3000-3999	151,531.00	2.00%	154,562.00	2.00%	157,653.00
4. Books and Supplies	4000-4999	44,869.00	1.00%	45,318.00	0.00%	45,318.00
5. Services and Other Operating Expenditures	5000-5999	74,702.00	1.00%	75,449.00	0.00%	75,449.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,079,014.00	0.39%	1,083,241.00	0.29%	1,086,332.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(190,665.00)		(194,892.00)		(197,983.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	869,712.16		679,047.16		484,155.16
2. Ending Fund Balance (Sum lines C and D1)		679,047.16		484,155.16		286,172.16
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	679,047.16		484,155.16		286,172.16
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		679,047.16		484,155.16		286,172.16
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. Assumptions are provided in a separate presentation/document.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	56,788.00	0.00%	56,788.00	0.00%	56,788.00
3. Other State Revenues	8300-8599	745,039.00	0.00%	745,039.00	0.00%	745,039.00
4. Other Local Revenues	8600-8799	15,725.00	14.47%	18,000.00	0.00%	18,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		817,552.00	0.28%	819,827.00	0.00%	819,827.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	11,656.00	0.00%	11,656.00	0.00%	11,656.00
2. Classified Salaries	2000-2999	498,681.00	0.00%	498,681.00	0.00%	498,681.00
3. Employee Benefits	3000-3999	175,215.00	2.00%	178,719.00	2.00%	182,293.00
4. Books and Supplies	4000-4999	59,900.00	-5.00%	56,905.00	-3.50%	54,915.00
5. Services and Other Operating Expenditures	5000-5999	41,324.00	-5.00%	39,257.00	-3.00%	38,079.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,783.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	40,112.00	-0.51%	39,908.00	-1.30%	39,390.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		828,671.00	-0.43%	825,126.00	-0.01%	825,014.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(11,119.00)		(5,299.00)		(5,187.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	57,605.00		46,486.00		41,187.00
2. Ending Fund Balance (Sum lines C and D1)		46,486.00		41,187.00		36,000.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	46,486.00		22,888.00		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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		18,299.00		36,000.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with Line D2)		46,486.00		41,187.00		36,000.00
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
Assumptions are provided in a separate presentation/document.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,320,000.00	0.00%	3,320,000.00	0.00%	3,320,000.00
3. Other State Revenues	8300-8599	282,000.00	0.00%	282,000.00	0.00%	282,000.00
4. Other Local Revenues	8600-8799	1,627,655.00	0.00%	1,627,655.00	0.00%	1,627,655.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		5,229,655.00	0.00%	5,229,655.00	0.00%	5,229,655.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	1,889,052.00	0.00%	1,889,052.00	0.00%	1,889,052.00
3. Employee Benefits	3000-3999	688,051.00	2.00%	701,812.00	2.00%	715,848.00
4. Books and Supplies	4000-4999	2,566,063.00	0.00%	2,566,063.00	0.00%	2,566,063.00
5. Services and Other Operating Expenditures	5000-5999	346,833.00	0.00%	346,833.00	0.00%	346,833.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,630.00	0.00%	3,630.00	0.00%	3,630.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	244,854.00	0.85%	246,929.00	0.27%	247,608.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	209,281.00	-52.20%	100,046.00	0.00%	100,046.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,947,764.00	-1.57%	5,854,365.00	0.25%	5,869,080.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(718,109.00)		(624,710.00)		(639,425.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	2,476,690.05		1,758,581.05		1,133,871.05
2. Ending Fund Balance (Sum lines C and D1)		1,758,581.05		1,133,871.05		494,446.05
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,758,581.05		1,104,742.05		536,234.05
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		29,129.00		(41,788.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		1,758,581.05		1,133,871.05		494,446.05
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. Assumptions are provided in a separate presentation/document.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	6,000.00	0.00%	6,000.00	0.00%	6,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,052,169.00	0.00%	1,052,169.00	0.00%	1,052,169.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		1,058,169.00	0.00%	1,058,169.00	0.00%	1,058,169.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	104,774.00	0.00%	104,774.00	0.00%	104,774.00
3. Employee Benefits	3000-3999	32,847.00	2.00%	33,503.00	2.00%	34,174.00
4. Books and Supplies	4000-4999	190,000.00	1.00%	191,900.00	0.00%	191,900.00
5. Services and Other Operating Expenditures	5000-5999	298,004.00	1.00%	300,984.00	0.00%	300,984.00
6. Capital Outlay	6000-6999	621,322.00	-14.37%	532,066.00	0.94%	537,066.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	89,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,335,947.00	-12.93%	1,163,227.00	0.49%	1,168,898.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(277,778.00)		(105,058.00)		(110,729.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	1,143,089.01		865,311.01		760,253.01
2. Ending Fund Balance (Sum lines C and D1)		865,311.01		760,253.01		649,524.01
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	865,311.01		760,253.01		649,524.01
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		865,311.01		760,253.01		649,524.01
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
Assumptions are provided in a separate presentation/document.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	53,720.00	11.69%	60,000.00	0.00%	60,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	89,000.00	152.81%	225,000.00	0.00%	225,000.00
b. Other Sources	8930-8979	0.00	0.00%	25,000,000.00	-100.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		142,720.00	17616.51%	25,285,000.00	-98.87%	285,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	20,739.00	0.00%	20,739.00	0.00%	20,739.00
3. Employee Benefits	3000-3999	2,648.00	2.00%	2,701.00	2.00%	2,755.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	31,750.00	-55.06%	14,269.00	78.55%	25,477.00
6. Capital Outlay	6000-6999	3,717,008.00	91.26%	7,109,043.00	158.73%	18,392,928.02
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,300,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		7,072,145.00	1.05%	7,146,752.00	158.05%	18,441,899.02
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(6,929,425.00)		18,138,248.00		(18,156,899.02)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	6,948,076.02		18,651.02		18,156,899.02
2. Ending Fund Balance (Sum lines C and D1)		18,651.02		18,156,899.02		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	18,651.02		18,156,899.02		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		18,651.02		18,156,899.02		0.00
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. Assumptions are provided in a separate presentation/document.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	3,774,530.00	-19.20%	3,050,000.00	0.00%	3,050,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,637,318.00	-96.00%	145,455.00	-68.75%	45,455.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		7,411,848.00	-56.89%	3,195,455.00	-3.13%	3,095,455.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	488,054.00	0.00%	488,054.00	0.00%	488,054.00
3. Employee Benefits	3000-3999	161,968.00	2.00%	165,207.00	2.00%	168,511.00
4. Books and Supplies	4000-4999	11,048.00	-50.00%	5,524.00	0.00%	5,524.00
5. Services and Other Operating Expenditures	5000-5999	121,753.00	0.00%	121,753.00	-26.50%	89,487.00
6. Capital Outlay	6000-6999	359,352.00	25.50%	450,990.00	-18.30%	368,478.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,556,429.00	0.00%	3,556,429.00	0.00%	3,556,429.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		4,698,604.00	1.90%	4,787,957.00	-2.33%	4,676,483.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		2,713,244.00		(1,592,502.00)		(1,581,028.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	583,426.55		3,296,670.55		1,704,168.55
2. Ending Fund Balance (Sum lines C and D1)		3,296,670.55		1,704,168.55		123,140.55
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,296,670.55		1,704,168.55		123,140.55
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		3,296,670.55		1,704,168.55		123,140.55
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. Assumptions are provided in a separate presentation/document.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	368,000.00	0.00%	368,000.00	0.00%	368,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	200,000.00	0.00%	200,000.00	0.00%	200,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		568,000.00	0.00%	568,000.00	0.00%	568,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	35,338.00	0.00%	35,338.00	0.00%	35,338.00
5. Services and Other Operating Expenditures	5000-5999	70,000.00	0.00%	70,000.00	0.00%	70,000.00
6. Capital Outlay	6000-6999	9,500.00	16900.00%	1,615,000.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		114,838.00	1398.06%	1,720,338.00	-93.88%	105,338.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		453,162.00		(1,152,338.00)		462,662.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	4,706,301.42		5,159,463.42		4,007,125.42
2. Ending Fund Balance (Sum lines C and D1)		5,159,463.42		4,007,125.42		4,469,787.42
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	5,159,463.42		4,007,125.42		4,469,787.42
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		5,159,463.42		4,007,125.42		4,469,787.42
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. Assumptions are provided in a separate presentation/document.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	2,462,034.00	0.00%	2,462,034.00	0.00%	2,462,034.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		2,462,034.00	0.00%	2,462,034.00	0.00%	2,462,034.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	119,206.00	0.00%	119,206.00	0.00%	119,206.00
2. Classified Salaries	2000-2999	1,211,487.00	0.00%	1,211,487.00	0.00%	1,211,487.00
3. Employee Benefits	3000-3999	403,062.00	2.00%	411,123.00	2.00%	419,346.00
4. Books and Supplies	4000-4999	130,000.00	1.00%	131,300.00	1.00%	132,613.00
5. Services and Other Operating Expenditures	5000-5999	132,229.00	1.00%	133,551.00	1.00%	134,887.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	342,723.00	123.04%	764,423.00	-58.82%	314,812.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,338,707.00	18.49%	2,771,090.00	-15.83%	2,332,351.00
C. NET INCREASE (DECREASE) IN NET POSITION (Line A6 minus line B11)						
		123,327.00		(309,056.00)		129,683.00
D. NET POSITION						
1. Beginning Net Position	9791-9795	458,989.18		582,316.18		273,260.18
2. Ending Net Position (Sum lines C and D1)		582,316.18		273,260.18		402,943.18
3. Components of Ending Net Position						
a. Net Investment in Capital Assets	9796	0.00		0.00		0.00
b. Restricted Net Position	9797	0.00		0.00		0.00
c. Unrestricted Net Position	9790	582,316.18		273,260.18		402,943.18
d. Total Components of Ending Net Position (Line D3d must agree with Line D2)		582,316.18		273,260.18		402,943.18
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
Assumptions are provided in a separate presentation/document.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	790,000.00	0.00%	790,000.00	0.00%	790,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		790,000.00	0.00%	790,000.00	0.00%	790,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	702,000.00	2.50%	719,550.00	0.00%	719,550.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		702,000.00	2.50%	719,550.00	0.00%	719,550.00
C. NET INCREASE (DECREASE) IN NET POSITION (Line A6 minus line B11)						
		88,000.00		70,450.00		70,450.00
D. NET POSITION						
1. Beginning Net Position	9791-9795	5,741,565.20		5,829,565.20		5,900,015.20
2. Ending Net Position (Sum lines C and D1)		5,829,565.20		5,900,015.20		5,970,465.20
3. Components of Ending Net Position						
a. Net Investment in Capital Assets	9796	0.00		0.00		0.00
b. Restricted Net Position	9797	0.00		0.00		0.00
c. Unrestricted Net Position	9790	5,829,565.20		5,900,015.20		5,970,465.20
d. Total Components of Ending Net Position (Line D3d must agree with Line D2)		5,829,565.20		5,900,015.20		5,970,465.20
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
Assumptions are provided in a separate presentation/document.						

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 Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)		
Current Year (2012-13)	18,314.82	18,313.83	0.0%	Met
1st Subsequent Year (2013-14)	18,314.82	18,313.83	0.0%	Met
2nd Subsequent Year (2014-15)	18,314.82	18,313.83	0.0%	Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD MET - Funded ADA has not changed since 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 (2012-13)	19,154	19,117	-0.2%	Met
1st Subsequent Year (2013-14)	19,154	19,117	-0.2%	Met
2nd Subsequent Year (2014-15)	19,154	19,117	-0.2%	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.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	18,243	19,182	95.1%
Second Prior Year (2010-11)	17,933	18,893	94.9%
First Prior Year (2011-12)	18,312	19,154	95.6%
		Historical Average Ratio:	95.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.7%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2012-13)	18,313	19,117	95.8%	Not Met
1st Subsequent Year (2013-14)	18,313	19,117	95.8%	Not Met
2nd Subsequent Year (2014-15)	18,313	19,117	95.8%	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)

The district has increased it's attendance campaigns with students and parents.

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 (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2012-13)	97,097,005.00		
1st Subsequent Year (2013-14)	96,496,685.00	98,269,824.14	1.8%	Met
2nd Subsequent Year (2014-15)	101,273,915.00	100,415,319.39	-0.8%	Met

4B. Comparison of District Revenue Limit to the Standard

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

- 1a. STANDARD MET - Revenue limit has 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)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2009-10)	77,926,997.19	85,485,835.09	91.2%
Second Prior Year (2010-11)	78,856,707.47	85,974,346.32	91.7%
First Prior Year (2011-12)	77,988,309.01	86,797,578.17	89.9%
Historical Average Ratio:			90.9%

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.9% to 93.9%	87.9% to 93.9%	87.9% to 93.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2012-13)	82,889,662.00	92,113,552.00	90.0%	Met
1st Subsequent Year (2013-14)	85,237,249.00	94,557,646.00	90.1%	Met
2nd Subsequent Year (2014-15)	87,145,176.00	96,783,046.00	90.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since 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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2012-13)	7,633,737.00	8,059,061.00	5.6%	Yes
1st Subsequent Year (2013-14)	7,633,737.00	8,059,061.00	5.6%	Yes
2nd Subsequent Year (2014-15)	7,633,737.00	8,059,061.00	5.6%	Yes

Explanation:
(required if Yes)
The increase is due to a new Title I-Program Improvement grant.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2012-13)	29,417,116.00	29,451,108.00	0.1%	No
1st Subsequent Year (2013-14)	28,924,822.00	28,958,814.00	0.1%	No
2nd Subsequent Year (2014-15)	25,855,336.00	25,889,328.00	0.1%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2012-13)	4,337,735.00	4,652,542.00	7.3%	Yes
1st Subsequent Year (2013-14)	4,337,735.00	4,652,542.00	7.3%	Yes
2nd Subsequent Year (2014-15)	4,337,735.00	4,652,542.00	7.3%	Yes

Explanation:
(required if Yes)
Donations and misc. income are budgeted as received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2012-13)	5,503,640.00	5,623,291.00	2.2%	No
1st Subsequent Year (2013-14)	5,503,640.00	5,623,291.00	2.2%	No
2nd Subsequent Year (2014-15)	5,503,640.00	5,623,291.00	2.2%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2012-13)	12,429,932.00	13,191,611.00	6.1%	Yes
1st Subsequent Year (2013-14)	12,564,331.00	13,333,626.00	6.1%	Yes
2nd Subsequent Year (2014-15)	12,700,074.00	13,697,062.00	7.9%	Yes

Explanation:
(required if Yes)
Due to an increase in Special Education services, positions the district was unable to fill outside services were needed and larger software purchases for the migration to microsoft.

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 (2012-13)	41,388,588.00	42,162,711.00	1.9%	Met
1st Subsequent Year (2013-14)	40,896,294.00	41,670,417.00	1.9%	Met
2nd Subsequent Year (2014-15)	37,826,808.00	38,600,931.00	2.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2012-13)	17,933,572.00	18,814,902.00	4.9%	Met
1st Subsequent Year (2013-14)	18,067,971.00	18,956,917.00	4.9%	Met
2nd Subsequent Year (2014-15)	18,203,714.00	19,320,353.00	6.1%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

Due to an increase in Special Education services, positions the district was unable to fill outside services were needed and larger software purchases for the migration to microsoft.

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	1,387,872.16	4,191,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		4,191,000.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.5%	3.3%	5.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.2%	1.1%	1.8%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2012-13)	(906,965.00)	93,634,365.00		1.0%	Met
1st Subsequent Year (2013-14)	(2,631,735.86)	96,053,459.00		2.7%	Not Met
2nd Subsequent Year (2014-15)	(5,998,008.61)	98,278,859.00		6.1%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Deficit spending still occurring from the loss of one-time funds and not enough reductions to balance.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2.) (Form MYPI, Line D2)	Status
Current Year (2012-13)	32,536,190.10	Met
1st Subsequent Year (2013-14)	30,291,373.24	Met
2nd Subsequent Year (2014-15)	24,222,121.56	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2012-13)	5,037,478.62	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B)	18,313	18,313	18,313
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	139,678,854.00	142,769,421.00	145,669,865.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	139,678,854.00	142,769,421.00	145,669,865.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,190,365.62	4,283,082.63	4,370,095.95
6. Reserve Standard - by Amount (\$61,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	4,190,365.62	4,283,082.63	4,370,095.95

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,365,000.00	4,770,000.00	4,770,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	577,821.33	0.47	3,196,210.86
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)	(0.25)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	4,942,821.08	4,770,000.47	7,966,210.86
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.54%	3.34%	5.47%
District's Reserve Standard (Section 10B, Line 7):	4,190,365.62	4,283,082.63	4,370,095.95
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?

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?

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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 (2012-13)	(18,039,068.00)	(18,059,045.00)	0.1%	19,977.00	Met
1st Subsequent Year (2013-14)	(18,039,068.00)	(18,099,045.00)	0.3%	59,977.00	Met
2nd Subsequent Year (2014-15)	(18,039,068.00)	(18,159,045.00)	0.7%	119,977.00	Met
1b. Transfers In, General Fund *					
Current Year (2012-13)	214,686.00	214,686.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	214,686.00	214,686.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	214,686.00	214,686.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2012-13)	1,643,813.00	1,670,813.00	1.6%	27,000.00	Met
1st Subsequent Year (2013-14)	1,643,813.00	1,645,813.00	0.1%	2,000.00	Met
2nd Subsequent Year (2014-15)	1,643,813.00	1,645,813.00	0.1%	2,000.00	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. MET - Projected contributions 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)

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)

Transfers out has been reduced since 1st interim due to the cancelation of a project that the general fund was going to transfer funds to Developer fees to fund a portion of the project.

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, 2012
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	7	Fd 01-Object 8972	Fd 01-Object 7438/7439	2,421,268
Certificates of Participation	12	Fd 40-Object 8971	Fd 12/13/25-Objects 7438/7439	26,602,349
General Obligation Bonds	14	Fd 21-Object 8951	Fd 51-Objects 7438/7439	205,459,938
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment (continued)	Prior Year (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	406,833	406,833	406,833	406,833
Certificates of Participation	3,643,791	3,561,841	3,554,867	3,557,939
General Obligation Bonds	11,376,753	11,581,190	11,995,896	12,395,040
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	15,427,377	15,549,864	15,957,596	16,359,812
Has total annual payment increased over prior year (2011-12)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Payments are based on the amortization schedule and will be paid from their current funding.

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	27,217,727.00	27,217,727.00
b. OPEB unfunded actuarial accrued liability (UAAL)	27,217,727.00	27,217,727.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2010	Jul 01, 2010

3. OPEB Contributions

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2012-13)	30,313,708.00	30,313,708.00
1st Subsequent Year (2013-14)	32,114,843.00	32,114,843.00
2nd Subsequent Year (2014-15)	33,927,656.00	33,927,656.00

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

Current Year (2012-13)	0.00	0.00
1st Subsequent Year (2013-14)	0.00	0.00
2nd Subsequent Year (2014-15)	0.00	0.00

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

Current Year (2012-13)	1,413,334.00	1,413,334.00
1st Subsequent Year (2013-14)	1,548,984.00	1,548,984.00
2nd Subsequent Year (2014-15)	1,757,652.00	1,757,652.00

d. Number of retirees receiving OPEB benefits

Current Year (2012-13)	170	170
1st Subsequent Year (2013-14)	170	172
2nd Subsequent Year (2014-15)	170	172

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
2. Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs	0.00	0.00
b. Unfunded liability for self-insurance programs	0.00	0.00

	First Interim (Form 01CSI, Item S7B)	Second Interim
3. Self-Insurance Contributions		
a. Required contribution (funding) for self-insurance programs		
Current Year (2012-13)	0.00	0.00
1st Subsequent Year (2013-14)	0.00	0.00
2nd Subsequent Year (2014-15)	0.00	0.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2012-13)	0.00	0.00
1st Subsequent Year (2013-14)	0.00	0.00
2nd Subsequent Year (2014-15)	0.00	0.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	864.9	870.6	870.6	870.6

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since 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?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year
or

<input type="text"/>

Multiyear Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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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
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

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

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

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

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

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." 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, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	696.3	702.2	691.9	691.9

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since 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?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

No	No	No
----	----	----

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:

There was no cost to the settlement.

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

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

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:

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

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." 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?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	82.0	82.0	82.0	82.0

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

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
4. Amount included for any tentative salary schedule increases			

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review
