

# GATEWAY UNIFIED SCHOOL DISTRICT



## SECOND INTERIM BUDGET 2012-2013



Presented to the Board of Trustees

March 13, 2013

*Providing Excellence in Learning:  
Every Student, Every Day*

*EDUCATION*



# **GATEWAY UNIFIED SCHOOL DISTRICT**

## **2012-13 SECOND INTERIM BUDGET**

### **TABLE OF CONTENTS**

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<b>GENERAL FUND</b>	<b>Page #</b>
Budget Composition	1
Budget Summary	2
Budget Assumptions	3
Budget Revenue Detail	4
General Fund Revenues and Expenditures (Chart)	6
Comparison of Revenues and Expenditures	7
Ending Fund Balance Comparison	8
Multi-Year Budget Assumptions	9
Other Funds	10
Summary	11
Definition of Funds	12
Definition of Revenue Components	14
Definition of Expenditure Categories	15
 <b>STATE FORMS</b>	
General Fund	16
Cafeteria	23
Special Reserve Post-Employment	26
Building Fund	28
Capital Facilities Fund	30
Capital Outlay Fund	32
Bond Interest & Redemption Fund	34
Foundation Trust Fund	36
Average Daily Attendance	38
Cashflow	40
Indirect Cost Rate Worksheet	48
MYP Projections	52
No Child Left Behind MOE	58
Revenue Limit Summary	63
Special Education MOE	65
Summary of Interfund Activities	73
Criteria and Standards Review	76

**GATEWAY UNIFIED SCHOOL DISTRICT  
BUDGET COMPOSITION  
March 13, 2013**

The California Department of Education requires school districts to certify two times a year the status of the District's financial and budgetary position. The budget is prepared based on the guidelines received from the State. The purpose of these reports is to ensure the Board is informed of budget conditions and alerted to potential financial problems.

The Second Interim Report is developed in the Business Office by analyzing actual financial activity and making budget forecasts. The Second Interim Report reflects the new beginning fund balance from the Unaudited Actuals for 2011-2012 and reflects all expected revenues and planned expenditures for the 2012-2013 school year. It is a communication tool to share with the community the district's philosophy, goals and objectives.

The attached multi-year projection shows the district can issue a positive certification. This means the district is forecasting that it will be able to meet its financial obligations for the current and two subsequent fiscal years. The two criteria for making a determination of ability to meet financial obligations are cash balance and fund balance. Boards must issue a certification of the district's ability to meet financial obligations for the current and two subsequent fiscal years.



**GATEWAY UNIFIED SCHOOL DISTRICT**  
**2012-2013 SECOND INTERIM GENERAL FUND BUDGET SUMMARY**  
**March 13, 2013**

	2012-13 FIRST INTERIM BUDGET	2012-13 SECOND INTERIM BUDGET
<b>Funded Average Daily Attendance (ADA)</b>		
<b>REVENUES</b>		
Revenue Limit	13,633,244	13,604,652
Federal Revenues	3,440,626	3,423,897
Other State Revenues	4,260,971	4,424,855
Other Local Revenues	2,811,566	2,994,187
<b>TOTAL REVENUES</b>	<b>24,146,407</b>	<b>24,447,591</b>
<b>EXPENDITURES</b>		
Certificated Salaries	10,585,326	10,546,685
Classified Salaries	4,795,712	4,803,566
Employee Benefits	4,917,670	5,003,106
Books and Supplies	2,844,973	2,436,049
Services, Other Operating Exp	2,837,724	2,741,482
Capital Outlay	106,296	0
Other Outgo	146,444	133,944
Transfer of Indirect/Direct Support	(56,685)	(56,685)
<b>TOTAL EXPENDITURES</b>	<b>26,177,460</b>	<b>25,608,147</b>
<b>EXCESS(DEFICIENCY)OF</b>		
REVENUES	(2,031,053)	(1,160,556)
<b>OTHER FINANCING SOURCES IN</b>	412,255	412,255
<b>OTHER FINANCING SOURCES OUT</b>	0	0
<b>NET INCREASE(DECREASE) IN</b>		
FUND BALANCE	(1,618,798)	(748,301)
<b>BEGINNING BALANCE</b>	9,843,278	9,843,278
<b>AUDIT ADJUSTMENTS</b>	(185,519)	(185,519)
<b>ENDING FUND BALANCE</b>	<b>8,038,961</b>	<b>8,909,458</b>

<b>Components of Ending Fund Balance</b>		
Revolving Cash	11,900	11,900
Economic Uncertainties	1,308,874	1,279,998
Board Designated/Assigned	6,123,724	6,507,899
Designated Unrealized Gains	0	0
Restricted	512,339	1,109,661
Undesignated	82,124	0

**GATEWAY UNIFIED SCHOOL DISTRICT  
BUDGET ASSUMPTIONS  
March 13, 2013**

There are many unpredictable factors which affect revenue and expenditures. Because of that, the district based their budget on assumptions. This is the best information available at the time the budget is prepared. The Second Interim Budget should be considered a “financial snapshot” on the date it is presented to the Board of Trustees. As variables change, budget revisions are made throughout the course of the year. The 2012-2013 Second Interim Budget was based on the following assumptions:

**REVENUE ASSUMPTIONS:**

1. Enrollment projected to decrease in 2012-2013 and 1<sup>st</sup>/2<sup>nd</sup> subsequent years
2. Rate of attendance estimated at 95%
3. Revenue Limit Cost-of-Living (COLA) of 3.24%, less Revenue Limit Deficit of 22.272%
4. Special Education funding is based on ADA
5. Lottery is projected at \$154.00 per ADA: \$124.00 unrestricted, \$30.00 restricted
6. MAA Revenue budgeted at \$0
7. Beginning Balance based on prior year's Estimated Actuals Ending Balance
8. 2011-12 Audit Adjustment \$185,519.00

**EXPENDITURE ASSUMPTIONS:**

1. Priorities funded
2. Step and Column salary increases included
3. Salary driven benefits budgeted according to staff changes
4. No salary schedule Cost-of-Living (COLA) included
5. Categorical programs (except Special Education and Maintenance) do not encroach on the General Fund
6. Economic Uncertainties at 5%
7. Continue to evaluate budget for further possible reductions



**GATEWAY UNIFIED SCHOOL DISTRICT**  
**2012-2013 SECOND INTERIM BUDGET REVENUE DETAIL**  
**March 13, 2013**

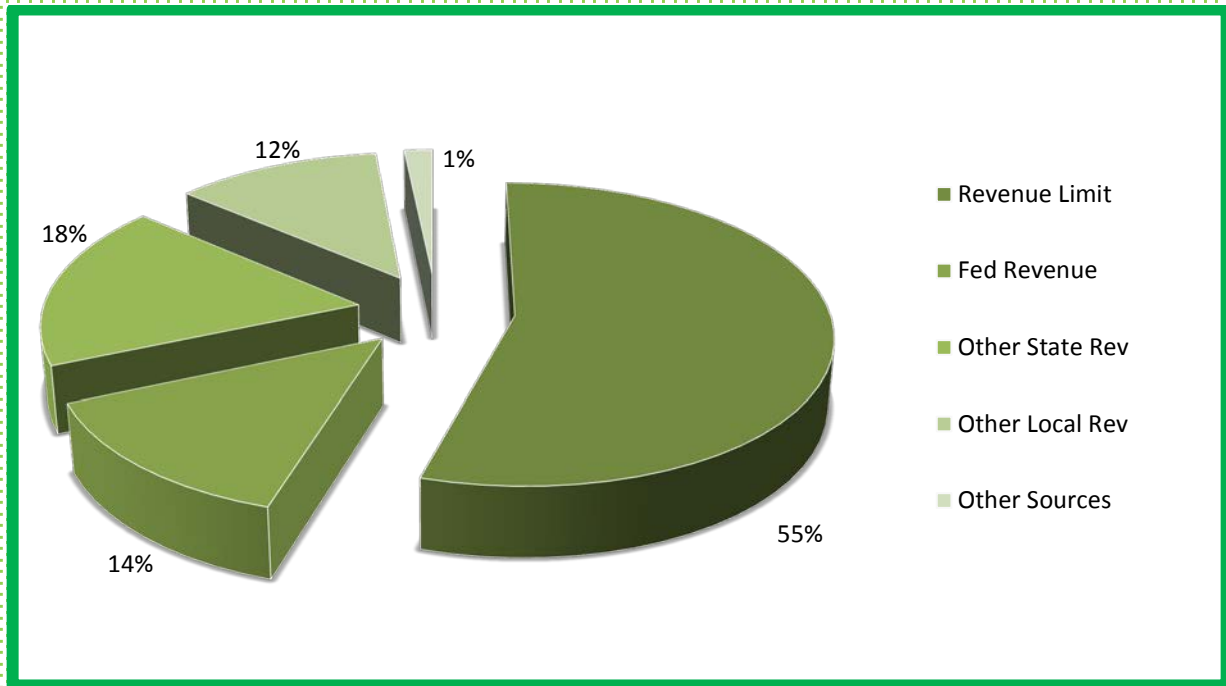
OBJECT	RESOURCE	DESCRIPTION	PROJECTION
<b>REVENUE LIMIT: 8010-8099</b>			
8011	0000	State Aid	6,861,099
8021	0000	Home Owners Exemption	165,836
8022	0000	Timber Yield Tax	42,845
8041	0000	Secured Roll Taxes	7,744,346
8042	0000	Unsecured Roll	488,549
8043	0000	Prior Year Taxes	6,942
8044	0000	Supplemental Taxes	20,904
8045	0000	ERAF	(1,234,136)
8047	0000	RDA Funds -Tax Portion	2,009,792
8092	0000	PERS Reduction Transfer	34,889
8096	0000	Transfers to Charter Schools In-lieu Taxes	(2,536,414)
<b>SUBTOTAL</b>			<b>13,604,652</b>
<b>FEDERAL: 8100-8299</b>			
8181	3310	Special Ed: IDEA Part B (Formerly PL-94-142)	602,152
8182	3315	Special Ed: IDEA Preschool Non-RIS	143,036
8260	0104	Forest Reserve (Federal Unrestricted)	153,610
8290	3010	Title I	1,323,053
8290	3550	Voc & Applied Secondary	40,040
8290	4035	Title II Part A Teacher Quality	274,050
8290	4203	NCLP Title III LEP	26,060
8290	4510	Indian Education	60,813
8290	5640	Medi-Cal	88,000
8290	5810	PEP Grant	712,638
8290	9282	AP Test Fees	445
<b>SUBTOTAL</b>			<b>3,423,897</b>



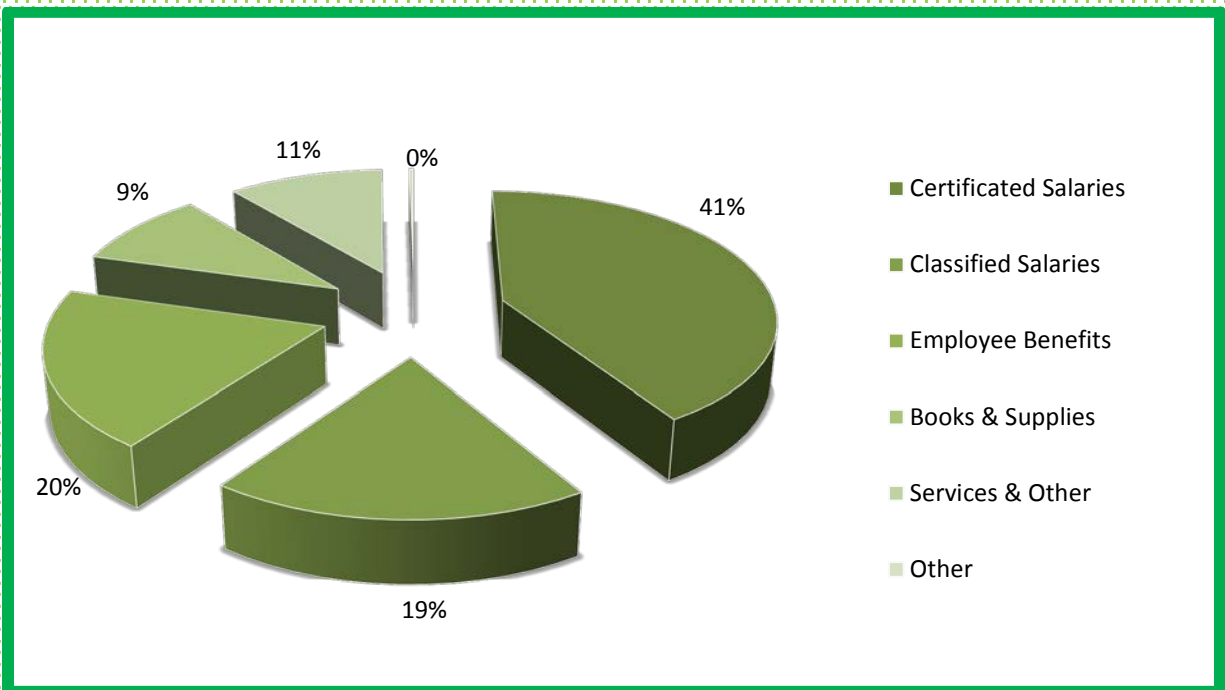
**GATEWAY UNIFIED SCHOOL DISTRICT**  
**2012-2013 SECOND INTERIM BUDGET REVENUE DETAIL**  
**March 13, 2013**

OBJECT	RESOURCE	DESCRIPTION	PROJECTION
<b>STATE: 8300-8599</b>			
8311	7090	Economic Impact Aid (EIA)	697,156
8311	7230	Transportation	822,622
8434	1300	Class Size Reduction	642,600
8550	0809	Mandated Costs	2,923
8560	1100	Lottery	299,692
8560	6300	Lottery	72,506
8590	0129	Remedial/Intensive Program	88,279
8590	0167	Summer School	41,440
8590	0000	Other State Income	3,473
8590	0121	S.T.A.R.	5,400
8590	2430	Community Day School	50,030
8590	6512	Mental Health	20,300
8590	6258-7395	Consolidated Categoricals	929,633
8590	7156	IMF Realignment	157,224
8590	9205	Deferred Maintenance	106,237
8590	7010	Ag Grant	14,197
8590	7210	National American Indian Ed	72,143
8590	6010	After School Lrng & Safe Neighborhoods (ASES)	399,000
<b>SUBTOTAL</b>			<b>4,424,855</b>
<b>LOCAL REVENUE: 8600-8799</b>			
8625	9020	RDA Funds	143,743
8639	0070	School Sports	27,488
8650	0000	Other Local Income	186,867
8660	0000	Interest Income	40,000
8677	0000	Other Local Income	281,021
8677	6350	ROC/P	132,065
8677	7230	ROC/P Transportation	31,303
8677	9010	GREAT Partnership	1,111,326
8699	0000	Other Local Income	56,161
8699	0070	School Sports	350
8699	9005	First 5 Shasta	25,595
8699	9105	Regular Ed, Site Specific	16,442
8699	9073-9086	High School Sports	49,520
8699	9282	AP Testing	4,000
8792	6500	Special Ed Apportionment from SCOE	888,306
<b>SUBTOTAL</b>			<b>2,994,187</b>

## Revenue



## Expenditures





**GATEWAY**  
**COMPARISON OF REVENUES AND EXPENDITURES**  
**2012-13 SECOND INTERIM BUDGET**  
**March 13, 2013**

		12-13 Board Approved Operating Budget			12-13 First Interim Budget			12-13 Second Interim Budget			Unrestricted Variance	Restricted Variance	Total Variance
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total			
<b>REVENUES</b>													
Revenue Limit Sources	8010 - 8099	11,626,089	814,046	12,440,135	12,811,916	821,328	13,633,244	12,755,788	848,864	13,604,652	(56,128)	27,536	(28,592)
Federal Revenues	8100 - 8299	469,673	2,925,417	3,395,090	153,610	3,287,016	3,440,626	154,055	3,269,842	3,423,897	445	(17,174)	(16,729)
Other State Revenues	8300 - 8599	3,013,908	1,049,044	4,062,952	2,356,838	1,904,133	4,260,971	2,399,074	2,025,781	4,424,855	42,236	121,648	163,884
Other Local Revenues	8600 - 8799	700,927	2,112,440	2,813,367	738,266	2,073,300	2,811,566	773,300	2,220,887	2,994,187	35,034	147,587	182,621
Interfund Transfers In	8910 - 8929	456,239		456,239	412,255		412,255	412,255	0	412,255	0	0	0
Other Sources	8930 - 8979			0	0		0	0	0	0	0	0	0
Contributions	8980 - 8999	(1,535,876)	1,535,876	0	(1,605,366)	1,605,366	0	(1,530,610)	1,530,610	0	74,756	(74,756)	0
<b>TOTAL REVENUES</b>		<b>14,730,960</b>	<b>8,436,823</b>	<b>23,167,783</b>	<b>14,867,519</b>	<b>9,691,143</b>	<b>24,558,662</b>	<b>14,963,862</b>	<b>9,895,984</b>	<b>24,859,846</b>	<b>96,343</b>	<b>204,841</b>	<b>301,184</b>
<b>EXPENDITURES</b>													
Certificated Salaries	1000 - 1999	7,808,502	2,695,599	10,504,101	7,996,184	2,589,142	10,585,326	8,038,169	2,508,516	10,546,685	41,985	(80,626)	(38,641)
Classified Salaries	2000 - 2999	2,827,188	2,073,325	4,900,513	2,264,405	2,531,307	4,795,712	2,281,628	2,521,938	4,803,566	17,223	(9,369)	7,854
Employee Benefits	3000 - 3999	3,754,821	1,304,388	5,059,209	3,490,531	1,427,139	4,917,670	3,579,432	1,423,674	5,003,106	88,901	(3,465)	85,436
Books and Supplies	4000 - 4999	1,165,370	1,213,463	2,378,833	1,030,474	1,814,499	2,844,973	873,129	1,562,920	2,436,049	(157,345)	(251,579)	(408,924)
Services, Other Operating Expenses	5000 - 5999	1,857,339	968,908	2,826,247	1,808,236	1,029,488	2,837,724	1,731,760	1,009,722	2,741,482	(76,476)	(19,766)	(96,242)
Capital Outlay	6000 - 6599	100,296	0	100,296	106,296	0	106,296	0	0	0	(106,296)	0	(106,296)
Other Outgo	7400 - 7499	106,444	63,852	170,296	0	146,444	146,444	0	133,944	133,944	0	(12,500)	(12,500)
Direct Support / Indirect Costs	7300 - 7399	(378,389)	324,051	(54,338)	(414,401)	357,716	(56,685)	(399,225)	342,540	(56,685)	15,176	(15,176)	0
Interfund Transfers Out	7610 - 7629	0	0	0	0	0	0	0	0	0	0	0	0
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>17,241,571</b>	<b>8,643,586</b>	<b>25,885,157</b>	<b>16,281,725</b>	<b>9,895,735</b>	<b>26,177,460</b>	<b>16,104,893</b>	<b>9,503,254</b>	<b>25,608,147</b>	<b>(176,832)</b>	<b>(392,481)</b>	<b>(569,313)</b>
NET INCREASE/DECREASE IN FUND BALANCE		(2,510,611)	(206,763)	(2,717,374)	(1,414,206)	(204,592)	(1,618,798)	(1,141,031)	392,730	(748,301)	273,175	597,322	870,497
<b>BEGINNING BALANCE</b>		<b>8,401,945</b>	<b>643,642</b>	<b>9,045,587</b>	<b>9,126,347</b>	<b>716,931</b>	<b>9,843,278</b>	<b>9,126,347</b>	<b>716,931</b>	<b>9,843,278</b>	<b>0</b>	<b>0</b>	<b>0</b>
Audit Adjustment				0	(185,519)		(185,519)	(185,519)		(185,519)	0		0
<b>ENDING BALANCE</b>		<b>5,891,334</b>	<b>436,879</b>	<b>6,328,213</b>	<b>7,526,622</b>	<b>512,339</b>	<b>8,038,961</b>	<b>7,799,797</b>	<b>1,109,661</b>	<b>8,909,458</b>	<b>273,175</b>	<b>597,322</b>	<b>870,497</b>
Components of Ending Fund Balance													
Reserved Rev Cash/Prepays/Stores		12,400	-	12,400	11,900	-	11,900	11,900	-	11,900	-	-	-
Economic Uncertainty		1,294,898	-	1,294,898	1,308,874	-	1,308,874	1,279,998	-	1,279,998	(28,876)	-	(28,876)
Board Designated		4,566,418	-	4,566,418	6,123,724	-	6,123,724	6,507,899	-	6,507,899	384,175	-	384,175
Designated Unrealized Gains		17,618	-	17,618	-	-	-	-	-	-	-	-	-
Restricted		-	436,879	436,879	-	512,339	512,339	-	1,109,661	1,109,661	-	597,322	597,322
Undesignated		-	-	-	82,124	-	82,124	-	-	-	(82,124)	-	(82,124)
<b>Total</b>		<b>5,891,334</b>	<b>436,879</b>	<b>6,328,213</b>	<b>7,526,622</b>	<b>512,339</b>	<b>8,038,961</b>	<b>7,799,797</b>	<b>1,109,661</b>	<b>8,909,458</b>	<b>273,175</b>	<b>597,322</b>	<b>870,497</b>

Revenue Limit ADA

2491.80

2508.87

2503.41

**GATEWAY UNIFIED SCHOOL DISTRICT  
2012-2013 ENDING FUND BALANCE COMPARISON  
March 13, 2013**

	<b>2012-13 FIRST INTERIM BUDGET</b>	<b>2012-13 SECOND INTERIM BUDGET</b>
<b>REVOLVING CASH/STORES/PREPAIDS</b>	<b>11,900</b>	<b>11,900</b>
<b>UNREALIZED GAINS</b>	<b>0</b>	<b>0</b>
<b>ECONOMIC UNCERTAINTY</b>	<b>1,308,874</b>	<b>1,279,998</b>
<b>RESTRICTED</b>		
NCLB	0	165,575
Medi-Cal	221,149	259,758
PEP Grant	0	111,815
Lottery - Instructional	104,272	138,814
EIA	0	75,289
RDA Funds	186,918	330,661
Gen Ed Site Specific	0	27,749
<b>TOTAL RESTRICTED</b>	<b>512,339</b>	<b>1,109,661</b>
<b>BOARD DESIGNATED</b>		
2004-05 STRS Payment	66,204	66,204
Forest Reserve	448,752	497,252
Categorical Flexibility	0	1,178,232
MAA	200,000	562,000
Mandated Costs	321,214	341,654
2013-14 Deficit	2,293,207	1,026,502
2014-15 Deficit	2,592,449	860,516
Board Priorities	0	123,400
CVHS Tennis Courts	100,000	100,000
CVHS Parking Lot	40,000	40,000
CVHS Student Accounts	0	71,695
Declining Enrollment	0	600,000
Transportation Debt Service	0	106,444
Future COPS Transfers	0	534,000
Deferred Maintenance	61,898	400,000
<b>TOTAL BOARD DESIGNATED</b>	<b>6,123,724</b>	<b>6,507,899</b>
<b>UNDESIGNATED/UNAPPROPRIATED</b>	<b>82,124</b>	<b>0</b>
<b>TOTAL ENDING BALANCE</b>	<b>8,038,961</b>	<b>8,909,458</b>



**2012-13 SECOND INTERIM  
MULTI-YEAR PROJECTION  
Gateway Unified School District**

		2012-13 Second Interim			2013-14 Projected			2014-15 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>REVENUES</b>	<b>Object</b>									
Revenue Limit Sources	8010 - 8099	12,755,788	848,864	13,604,652	12,735,567	848,864	13,584,431	12,787,091	848,864	13,635,955
Federal Revenues	8100 - 8299	154,055	3,269,842	3,423,897	0	2,859,194	2,859,194	0	2,473,124	2,473,124
Other State Revenues	8300 - 8599	2,399,074	2,025,781	4,424,855	2,395,413	2,001,865	4,397,278	2,387,862	2,000,680	4,388,542
Other Local Revenues	8600 - 8799	773,300	2,220,887	2,994,187	703,941	2,023,091	2,727,032	697,641	2,125,156	2,822,797
Interfund Transfers In	8910 - 8929	412,255	0	412,255	310,634	0	310,634	242,534	0	242,534
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0
Contributions	8980 - 8999	(1,530,610)	1,530,610	0	(1,546,603)	1,546,603	0	(1,489,565)	1,489,565	0
<b>TOTAL REVENUES</b>		<b>14,963,862</b>	<b>9,895,984</b>	<b>24,859,846</b>	<b>14,598,952</b>	<b>9,279,617</b>	<b>23,878,569</b>	<b>14,625,563</b>	<b>8,937,389</b>	<b>23,562,952</b>
<b>EXPENDITURES</b>	<b>Object</b>									
Certificated Salaries	1000 - 1999	8,038,169	2,508,516	10,546,685	7,814,898	2,508,516	10,323,414	7,843,339	2,508,536	10,351,875
Classified Salaries	2000 - 2999	2,281,628	2,521,938	4,803,566	2,223,534	2,515,909	4,739,443	2,210,687	2,532,976	4,743,663
Employee Benefits	3000 - 3999	3,579,432	1,423,674	5,003,106	3,383,697	1,376,791	4,760,488	3,281,542	1,362,193	4,643,735
Step and Column		0	0	0	130,837	83,194	214,031	141,145	89,748	230,893
Books and Supplies	4000 - 4999	873,129	1,562,920	2,436,049	857,129	1,229,768	2,086,897	857,129	919,195	1,776,324
Services, Other Operating Expenses	5000 - 5999	1,731,760	1,009,722	2,741,482	1,726,050	977,489	2,703,539	1,726,050	968,462	2,694,512
Capital Outlay	6000 - 6599	0	0	0	0	0	0	0	0	0
Direct Support / Indirect Costs	7300 - 7399	(399,225)	342,540	(56,685)	(380,185)	323,500	(56,685)	(354,117)	297,432	(56,685)
Other Outgo	7400 - 7499	0	133,944	133,944	0	133,944	133,944	0	39,149	39,149
Interfund Transfers Out	7610 - 7629	0	0	0	0	0	0	0	0	0
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>16,104,893</b>	<b>9,503,254</b>	<b>25,608,147</b>	<b>15,755,960</b>	<b>9,149,111</b>	<b>24,905,071</b>	<b>15,705,775</b>	<b>8,717,691</b>	<b>24,423,466</b>
NET INCREASE/DECREASE IN FUND BALANCE		(1,141,031)	392,730	(748,301)	(1,157,008)	130,506	(1,026,502)	(1,080,212)	219,698	(860,514)
<b>BEGINNING BALANCE</b>		<b>9,126,347</b>	<b>716,931</b>	<b>9,843,278</b>	<b>7,799,797</b>	<b>1,109,661</b>	<b>8,909,458</b>	<b>6,642,789</b>	<b>1,240,167</b>	<b>7,882,956</b>
<b>Audit Adjustment</b>		<b>(185,519)</b>		<b>(185,519)</b>						
<b>ENDING BALANCE</b>		<b>7,799,797</b>	<b>1,109,661</b>	<b>8,909,458</b>	<b>6,642,789</b>	<b>1,240,167</b>	<b>7,882,956</b>	<b>5,562,577</b>	<b>1,459,865</b>	<b>7,022,442</b>

**Components of Ending Fund Balance**

Reserved Rev Cash/GAINS/Stores	11,900	-	11,900	11,900	-	11,900	11,900	-	11,900
Economic Uncertainty	1,279,998	-	1,279,998	1,245,254	-	1,245,254	1,221,173	-	1,221,173
Board Designated/Assigned	6,507,899	-	6,507,899	5,385,635	-	5,385,635	4,329,504	-	4,329,504
Restricted	-	1,109,661	1,109,661	-	1,240,167	1,240,167	-	1,459,865	1,459,865
Undesignated	-	-	-	-	-	-	-	-	-
<b>Total Ending Fund Balance</b>	<b>7,799,797</b>	<b>1,109,661</b>	<b>8,909,458</b>	<b>6,642,789</b>	<b>1,240,167</b>	<b>7,882,956</b>	<b>5,562,577</b>	<b>1,459,865</b>	<b>7,022,442</b>

% EUR to Expenditures

30.41%

26.62%

22.73%

Restricted balance projections change - for comparison- should compare Economic Uncert, Board Design and Undesignated

**EUR=Econ Uncert, Undesign, Bd Design  
Change**

7,787,897	-	7,787,897	6,630,889	-	6,630,889	5,550,677	-	5,550,677
		N/A			(1,157,008)			(1,080,212)

Funded Revenue Limit ADA  
Funded Base Revenue Limit

2503.41

\$5,450.25

2460.35

\$ 5,537.90

2418.04

\$ 5,656.79

**GATEWAY UNIFIED SCHOOL DISTRICT  
OTHER FUNDS  
March 13, 2013**

**CAFETERIA:**

2012-2013 Ending Balance is \$205,240

**SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS:**

2012-2013 Ending Balance is \$682,761

**BUILDING FUND:**

2012-2013 Ending Balance is \$232,090

**CAPITAL FACILITIES FUND:**

2012-2013 Ending Balance is \$836,395

**SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS:**

2012-2013 Ending Balance is \$0

**BOND INTEREST AND REDEMPTION FUND:**

2012-2013 Ending Balance is \$1,909,252

**FOUNDATION TRUST FUND:**

2012-2013 Ending Balance is \$99,546

**GATEWAY UNIFIED SCHOOL DISTRICT  
SUMMARY  
March 13, 2013**

The required Criteria and Standards report is used to develop, review and assess school district budgets. The criteria review indicates a balanced budget and projects a positive fund and cash balance on June 30, 2013.

The District Board of Education shall certify in writing whether or not the District is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for two subsequent fiscal years. The certifications shall be classified as positive, qualified, or negative, pursuant to standards and criteria adopted by the State Board of Education (Education Code 33127).

In certifying the 2012-2013 Second Interim Budget Report, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

**ACTION REQUESTED:**

It is recommended that the Board approve the 2012-2013 Second Interim Report.



## **DEFINITION OF FUNDS**

### **General Fund (01)**

The General Fund is the district's primary operating fund. The fund describes in financial terms the District's educational and support programs.

### **Cafeteria Fund (13)**

The Cafeteria Fund exists to account separately for Federal, State and cash meal sales revenue used to operate the Food Service Program. Cafeteria operations fully fund their own costs including salaries, benefits, utilities, insurance, legal and audit, maintenance and business office accounting services. Food is prepared in five kitchens.

### **Deferred Maintenance Fund (14)**

The Deferred Maintenance Fund is required to separately account for State apportionments and the district's contribution for certain maintenance projects. Expenditures are restricted to major repair of existing facilities under a five-year project plan approved by the State Allocation Board. This program is currently a flexible program, therefore these funds are considered unrestricted and have been transferred to the General Fund.

### **Special Reserve Fund for Postemployment Benefits (20)**

This fund is used to account for the Other Post-Employment Benefits (OPEB) Annual Required Contribution (ARC) to fund the retiree benefits.

### **Building Fund (21)**

This fund exists primarily to account separately for proceeds from the sale of bonds and may not be used for any purposes other than those for which the bonds were issued.

### **Capital Facilities Fund (Developer Fees) (25)**

This fund exists to separately account for school impact fees collected on new development within the district. There is no other revenue source. Expenditures are restricted to growth-caused facilities items. Revenue from fees will be required to help pay for construction projects.

### **Special Reserve Fund (40)**

The Special Reserve Fund has no revenue source of its own. Authorized revenue which may be transferred to the fund includes the following:

1. Proceeds from the sale of real property
2. Proceeds from the rental/lease of real property specifically designated for this fund.
3. Bond proceeds in excess of the amount needed to repay the issue
4. Transfers from the General Fund

The fund was originally created to account for proceeds from the sale of Central Valley Intermediate property. The fund was used to finance the purchase of the Church property near Central Valley High School and the building of the new Board Room Annex building at the District Office.

**Bond Interest & Redemption Fund (51 & 52)**

This fund is used for the repayment of bonds issued over which the county auditor maintains control. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller and expenditures in this fund are limited to bond interest, redemption, and related costs.

**Foundation Trust Fund (73)**

This fund is used to account separately for gifts or bequests that benefit individuals, private organizations, or other governments and under which neither principal nor income may be used for purposes that support the LEA's own programs.

# DEFINITION OF REVENUE COMPONENTS

## Revenue Limit

The revenue limit is the largest component of every school district's budget. The most significant items used in calculating the revenue limit is a district's Average Daily Attendance (ADA). The revenue limit is comprised of two funding sources, local property tax and state aid. What is not collected in local property taxes towards the revenue limit entitlement is made up with state aid funding.

## Federal Revenues

**ECIA** - The Elementary and Secondary Education Act (ESEA) of 1965 was amended and reorganized in 1981 by the Education Consolidation & Improvements Act (ECIA). This federal grant funds "Title 1" Programs to benefit educationally disadvantaged students. These funds are used to provide instructional aides, special resource teachers and instructional materials.

**Special Education: IDEA Basic Local Assistance Entitlement, Part B (formerly PL 94-142)** – This is the federal component of the district's special education funding. It is paid on the basis of the total number of students served. Any increase in this component of special education funding is matched by a decrease in State aid.

**Title II Teacher Quality** - This account is used for staff development and class size reduction.

**Forest Reserve** - This money, derived from timber sales on federal land, is paid to counties to offset the loss of property tax not levied on government land. Proceeds are divided between county government and districts. Devastating fires and proposed changes in federal administration make this revenue source volatile and hard to predict and is projected to be eliminated after 2011-12.

## State Revenues

**Special Education Master Plan** - This is the State component of district special education funding. District entitlement is determined by a complex formula.

**Gifted and Talented (GATE)** - This special apportionment funds instructional enrichment for gifted students. This program is currently a flexible program and therefore unrestricted and can be used for any educational purpose.

**Home-To-School Transportation** - This State apportionment is restricted to pupil transportation. This State apportionment is scheduled to be cut in 2012-2013.



# DEFINITION OF EXPENDITURE CATEGORIES

## General

District spending is broadly described and accounted for by its OBJECT. Objects are expense classifications or categories. Objects describe the kinds of items purchased or services obtained. Major spending categories are prescribed by the State. The district sometimes adds its own sub-programs to record spending in greater detail. Major expense categories required are as follows:

- 1000 Certificated Salaries
- 2000 Classified Salaries
- 3000 Employee Benefits
- 4000 Books and Supplies
- 5000 Services and Other Operating Expenses
- 6000 Capital Outlay
- 7000 Other Outgo

**1000 Certificated Salaries** - Salaries paid to persons in positions requiring a credential. Budgeted figures include salaries, stipends, substitute pay in all programs and sites.

**2000 Classified Salaries** - Salaries paid to persons in positions not requiring a credential or certification. Budget includes salaries, overtime, paid vacations and substitute pay in all programs and sites.

**3000 Employee Benefits** - Includes district contributions to retirement plans and Health & Welfare benefits for employees, their dependents and retired employees.

**4000 Books & Supplies** - Covers expenditures for books and supplies, including sales tax and delivery costs. These are consumable or expendable (non-equipment) items.

**5000 Services & Other Operating Expenses** - Includes spending for contract service, rents, leases, maintenance agreements, utilities and legal services.

**6000 Capital Outlay** - Includes budgeted spending for sites, building and equipment, including leases with option to purchase.

**7000 Other Outgo** - Includes expenditures not provided for by any other "Object of Expenditure."

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	11,626,089.00	12,811,916.00	9,601,044.86	12,755,788.00	(56,128.00)	-0.4%
2) Federal Revenue		8100-8299	469,673.00	153,610.00	444.85	154,055.00	445.00	0.3%
3) Other State Revenue		8300-8599	2,174,470.00	2,356,838.00	1,011,569.86	2,399,074.00	42,236.00	1.8%
4) Other Local Revenue		8600-8799	669,624.00	758,176.00	424,447.55	773,300.00	15,124.00	2.0%
5) TOTAL, REVENUES			14,939,856.00	16,080,540.00	11,037,507.12	16,082,217.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	7,808,502.00	7,996,184.00	4,340,164.92	8,038,169.00	(41,985.00)	-0.5%
2) Classified Salaries		2000-2999	2,280,698.00	2,264,405.00	1,279,904.27	2,281,628.00	(17,223.00)	-0.8%
3) Employee Benefits		3000-3999	3,540,129.00	3,490,531.00	2,034,615.81	3,579,432.00	(88,901.00)	-2.5%
4) Books and Supplies		4000-4999	940,839.00	1,040,675.00	337,589.83	873,129.00	167,546.00	16.1%
5) Services and Other Operating Expenditures		5000-5999	1,866,463.00	1,822,945.00	1,081,038.29	1,731,760.00	91,185.00	5.0%
6) Capital Outlay		6000-6999	100,296.00	101,296.00	0.00	0.00	101,296.00	100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(427,307.00)	(414,401.00)	(11,090.64)	(399,225.00)	(15,176.00)	3.7%
9) TOTAL, EXPENDITURES			16,109,620.00	16,301,635.00	9,062,222.48	16,104,893.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(1,169,764.00)	(221,095.00)	1,975,284.64	(22,676.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	456,239.00	412,255.00	0.00	412,255.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,797,086.00)	(1,605,366.00)	0.00	(1,530,610.00)	74,756.00	-4.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,340,847.00)	(1,193,111.00)	0.00	(1,118,355.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,510,611.00)	(1,414,206.00)	1,975,284.64	(1,141,031.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,401,945.00	9,126,347.00		9,126,347.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	(185,519.00)		(185,519.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,401,945.00	8,940,828.00		8,940,828.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,401,945.00	8,940,828.00		8,940,828.00		
2) Ending Balance, June 30 (E + F1e)			5,891,334.00	7,526,622.00		7,799,797.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	12,400.00	11,900.00		11,900.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	17,618.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,566,418.00	6,123,724.00		6,507,899.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,294,898.00	1,308,874.00		1,279,998.00		
Unassigned/Unappropriated Amount		9790	0.00	82,124.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	814,046.00	821,328.00	0.00	848,864.00	27,536.00	3.4%
2) Federal Revenue		8100-8299	2,925,417.00	3,287,016.00	1,096,735.91	3,269,842.00	(17,174.00)	-0.5%
3) Other State Revenue		8300-8599	1,888,482.00	1,904,133.00	993,150.92	2,025,781.00	121,648.00	6.4%
4) Other Local Revenue		8600-8799	2,143,743.00	2,078,424.00	1,046,676.76	2,220,887.00	142,463.00	6.9%
5) TOTAL, REVENUES			7,771,688.00	8,090,901.00	3,136,563.59	8,365,374.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,695,599.00	2,589,142.00	1,345,297.29	2,508,516.00	80,626.00	3.1%
2) Classified Salaries		2000-2999	2,619,815.00	2,531,307.00	1,340,514.29	2,521,938.00	9,369.00	0.4%
3) Employee Benefits		3000-3999	1,519,080.00	1,427,139.00	780,815.88	1,423,674.00	3,465.00	0.2%
4) Books and Supplies		4000-4999	1,437,994.00	1,806,768.00	510,878.69	1,562,920.00	243,848.00	13.5%
5) Services and Other Operating Expenditures		5000-5999	959,784.00	1,042,343.00	379,130.89	1,009,722.00	32,621.00	3.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	170,296.00	146,444.00	33,548.39	133,944.00	12,500.00	8.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	372,969.00	357,716.00	11,090.64	342,540.00	15,176.00	4.2%
9) TOTAL, EXPENDITURES			9,775,537.00	9,900,859.00	4,401,276.07	9,503,254.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(2,003,849.00)	(1,809,958.00)	(1,264,712.48)	(1,137,880.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,797,086.00	1,605,366.00	0.00	1,530,610.00	(74,756.00)	-4.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,797,086.00	1,605,366.00	0.00	1,530,610.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(206,763.00)	(204,592.00)	(1,264,712.48)	392,730.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	643,642.00	716,931.00		716,931.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			643,642.00	716,931.00		716,931.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			643,642.00	716,931.00		716,931.00		
2) Ending Balance, June 30 (E + F1e)			436,879.00	512,339.00		1,109,661.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	436,879.00	512,339.00		1,109,661.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	12,440,135.00	13,633,244.00	9,601,044.86	13,604,652.00	(28,592.00)	-0.2%
2) Federal Revenue		8100-8299	3,395,090.00	3,440,626.00	1,097,180.76	3,423,897.00	(16,729.00)	-0.5%
3) Other State Revenue		8300-8599	4,062,952.00	4,260,971.00	2,004,720.78	4,424,855.00	163,884.00	3.8%
4) Other Local Revenue		8600-8799	2,813,367.00	2,836,600.00	1,471,124.31	2,994,187.00	157,587.00	5.6%
5) TOTAL, REVENUES			22,711,544.00	24,171,441.00	14,174,070.71	24,447,591.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	10,504,101.00	10,585,326.00	5,685,462.21	10,546,685.00	38,641.00	0.4%
2) Classified Salaries		2000-2999	4,900,513.00	4,795,712.00	2,620,418.56	4,803,566.00	(7,854.00)	-0.2%
3) Employee Benefits		3000-3999	5,059,209.00	4,917,670.00	2,815,431.69	5,003,106.00	(85,436.00)	-1.7%
4) Books and Supplies		4000-4999	2,378,833.00	2,847,443.00	848,468.52	2,436,049.00	411,394.00	14.4%
5) Services and Other Operating Expenditures		5000-5999	2,826,247.00	2,865,288.00	1,460,169.18	2,741,482.00	123,806.00	4.3%
6) Capital Outlay		6000-6999	100,296.00	101,296.00	0.00	0.00	101,296.00	100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	170,296.00	146,444.00	33,548.39	133,944.00	12,500.00	8.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(54,338.00)	(56,685.00)	0.00	(56,685.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			25,885,157.00	26,202,494.00	13,463,498.55	25,608,147.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,173,613.00)	(2,031,053.00)	710,572.16	(1,160,556.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	456,239.00	412,255.00	0.00	412,255.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			456,239.00	412,255.00	0.00	412,255.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,717,374.00)	(1,618,798.00)	710,572.16	(748,301.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,045,587.00	9,843,278.00		9,843,278.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	(185,519.00)		(185,519.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,045,587.00	9,657,759.00		9,657,759.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,045,587.00	9,657,759.00		9,657,759.00		
2) Ending Balance, June 30 (E + F1e)			6,328,213.00	8,038,961.00		8,909,458.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	12,400.00	11,900.00		11,900.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	17,618.00	0.00		0.00		
b) Restricted		9740	436,879.00	512,339.00		1,109,661.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,566,418.00	6,123,724.00		6,507,899.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,294,898.00	1,308,874.00		1,279,998.00		
Unassigned/Unappropriated Amount		9790	0.00	82,124.00		0.00		

<u>Resource</u>	<u>Description</u>	<u>2012-13 Projected Year Totals</u>
3010	NCLB: Title I, Part A, Basic Grants Low-Inco	132,601.00
4035	NCLB: Title II, Part A, Teacher Quality	26,974.00
4203	NCLB: Title III, Limited English Proficient (LE	6,000.00
5640	Medi-Cal Billing Option	259,758.00
5810	Other Restricted Federal	111,815.00
6300	Lottery: Instructional Materials	138,814.00
7090	Economic Impact Aid (EIA)	57,567.00
7091	Economic Impact Aid: Limited English Profici	17,722.00
9010	Other Restricted Local	358,410.00
Total, Restricted Balance		1,109,661.00



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	988,000.00	988,000.00	372,184.00	988,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	85,000.00	85,000.00	30,621.56	85,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	199,677.00	199,677.00	93,043.94	187,850.00	(11,827.00)	-5.9%
5) TOTAL REVENUES			1,272,677.00	1,272,677.00	495,849.50	1,260,850.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	440,181.00	455,226.00	245,426.26	443,452.00	11,774.00	2.6%
3) Employee Benefits		3000-3999	161,469.00	168,929.00	93,118.30	163,893.00	5,036.00	3.0%
4) Books and Supplies		4000-4999	589,900.00	596,000.00	377,255.78	596,330.00	(330.00)	-0.1%
5) Services and Other Operating Expenditures		5000-5999	50,121.00	51,356.00	21,208.08	57,533.00	(6,177.00)	-12.0%
6) Capital Outlay		6000-6999	15,000.00	15,000.00	0.00	42,444.00	(27,444.00)	-183.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	54,338.00	56,685.00	0.00	56,685.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,311,009.00	1,343,196.00	737,006.42	1,360,337.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(38,332.00)	(70,519.00)	(241,156.92)	(99,487.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(38,332.00)	(70,519.00)	(241,156.92)	(99,487.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	402,821.00	304,727.00		304,727.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			402,821.00	304,727.00		304,727.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			402,821.00	304,727.00		304,727.00		
2) Ending Balance, June 30 (E + F1e)			364,489.00	234,208.00		205,240.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	364,489.00	234,208.00		205,240.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Resource	Description	2012/13
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	205,240.00
Total, Restricted Balance		<u>205,240.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,400.00	4,000.00	3,036.30	5,000.00	1,000.00	25.0%
5) TOTAL, REVENUES			3,400.00	4,000.00	3,036.30	5,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	0.00	0.00	0.00	0.00	0.00	0.0%
		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,400.00	4,000.00	3,036.30	5,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	456,239.00	412,255.00	0.00	412,255.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(456,239.00)	(412,255.00)	0.00	(412,255.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(452,839.00)	(408,255.00)	3,036.30	(407,255.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,054,001.00	1,090,016.00		1,090,016.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,054,001.00	1,090,016.00		1,090,016.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,054,001.00	1,090,016.00		1,090,016.00		
2) Ending Balance, June 30 (E + F1e)			601,162.00	681,761.00		682,761.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	601,162.00	681,761.00		682,761.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8800-8799	2,000.00	2,094.00	1,179.18	2,094.00	0.00	0.0%
5) TOTAL REVENUES			2,000.00	2,094.00	1,179.18	2,094.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	140,000.00	359,896.00	369,798.78	385,238.00	(25,342.00)	-7.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			140,000.00	359,896.00	369,798.78	385,238.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(138,000.00)	(357,802.00)	(368,619.60)	(383,144.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(138,000.00)	(357,802.00)	(368,619.60)	(383,144.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	371,618.00	615,234.00		615,234.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			371,618.00	615,234.00		615,234.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			371,618.00	615,234.00		615,234.00		
2) Ending Balance, June 30 (E + F1e)			233,618.00	257,432.00		232,090.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	233,618.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	257,432.00		232,090.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,000.00	37,400.00	88,614.81	61,600.00	24,200.00	64.7%
5) TOTAL REVENUES			42,000.00	37,400.00	88,614.81	61,600.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,671.00	2,000.00	1,400.00	2,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	267,121.00	267,121.00	133,560.64	267,121.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			268,792.00	269,121.00	134,960.64	269,121.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(226,792.00)	(231,721.00)	(46,345.83)	(207,521.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	2,525.00	2,525.00	775.00	2,525.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,525.00)	(2,525.00)	(775.00)	(2,525.00)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(229,317.00)	(234,246.00)	(47,120.83)	(210,046.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	705,440.00	1,046,441.00		1,046,441.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			705,440.00	1,046,441.00		1,046,441.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			705,440.00	1,046,441.00		1,046,441.00		
2) Ending Balance, June 30 (E + F1e)			476,123.00	812,195.00		836,395.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	451,124.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	250,000.00		0.00		
d) Assigned								
Other Assignments		9780	24,999.00	562,195.00		836,395.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20.00	20.00	27.92	30.00	10.00	50.0%
5) TOTAL REVENUES			20.00	20.00	27.92	30.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	10,823.00	10,043.00	0.00	10,053.00	(10.00)	-0.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			10,823.00	10,043.00	0.00	10,053.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,803.00)	(10,023.00)	27.92	(10,023.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col E & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,803.00)	(10,023.00)	27.92	(10,023.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,803.00	10,023.00		10,023.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,803.00	10,023.00		10,023.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,803.00	10,023.00		10,023.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	32,162.00	32,162.00	18,144.40	29,763.00	(2,399.00)	-7.5%
4) Other Local Revenue		8600-8799	1,780,597.00	1,838,550.00	1,079,193.35	1,805,658.00	(32,892.00)	-1.8%
5) TOTAL REVENUES			1,812,759.00	1,870,712.00	1,097,337.75	1,835,421.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,243,656.00	1,169,030.00	1,169,478.75	1,534,197.00	(365,167.00)	-31.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,243,656.00	1,169,030.00	1,169,478.75	1,534,197.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			569,103.00	701,682.00	(72,141.00)	301,224.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			569,103.00	701,682.00	(72,141.00)	301,224.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,578,395.00	1,608,028.00		1,608,028.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,578,395.00	1,608,028.00		1,608,028.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,578,395.00	1,608,028.00		1,608,028.00		
2) Ending Balance, June 30 (E + F1e)			2,147,498.00	2,309,710.00		1,909,252.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,147,498.00	2,309,710.00		1,909,252.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,607.00	9,658.00	9,237.33	10,898.00	1,240.00	12.8%
5) TOTAL, REVENUES			10,607.00	9,658.00	9,237.33	10,898.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	27,816.00	31,500.00	21,193.12	32,440.00	(940.00)	-3.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			27,816.00	31,500.00	21,193.12	32,440.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(17,209.00)	(21,842.00)	(11,955.79)	(21,542.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(17,209.00)	(21,842.00)	(11,955.79)	(21,542.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	112,519.00	121,088.00		121,088.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,519.00	121,088.00		121,088.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			112,519.00	121,088.00		121,088.00		
2) Ending Net Position, June 30 (E + F1e)			95,310.00	99,246.00		99,546.00		
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	95,310.00	99,246.00		99,546.00		

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>ELEMENTARY</b>						
1. General Education	1,509.31	1,528.87	1,544.47	1,569.54	40.67	3%
2. Special Education	103.16	96.18	98.14	98.14	1.96	2%
<b>HIGH SCHOOL</b>						
3. General Education	812.70	819.19	760.71	773.06	(46.13)	-6%
4. Special Education	42.13	50.30	48.34	48.34	(1.96)	-4%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	13.46	3.29	3.29	3.29	0.00	0%
6. Special Education	11.04	11.04	11.04	11.04	0.00	0%
7. TOTAL, K-12 ADA	2,491.80	2,508.87	2,465.99	2,503.41	(5.46)	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	2,491.80	2,508.87	2,465.99	2,503.41	(5.46)	0%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						



Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
<b>19. ELEMENTARY</b>						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>20. HIGH SCHOOL</b>						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
<b>21. Charter ADA funded thru the Block Grant</b>						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
<b>22. Charter ADA funded thru the     Revenue Limit</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>23. TOTAL, CHARTER SCHOOLS ADA     (sum lines 21a, 21b, and 22)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>24. SUPPLEMENTAL INSTRUCTIONAL     HOURS*</b>						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
<b>25. Regular Elementary and High School     ADA (SB 937)</b>	0.00	0.00	0.00	0.00	0.00	0%

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

		Beginning Balance	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Object	Jan								
A. BEGINNING CASH			6,304,982.00	7,354,483.00	7,140,652.00	7,572,938.00	6,726,285.00	5,678,752.00	11,026,617.00	10,450,579.00
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019		0.00	317,556.00	1,371,369.00	424,362.00	0.00	1,027,921.00	314,121.00	692,819.00
Property Taxes	8020-8079		235,235.00	556,440.00	44,610.00	11,595.00	910,174.00	5,316,512.00	329,671.00	1,974.00
Miscellaneous Funds	8080-8099		(429,227.00)	278,329.00	(314,135.00)	(207,436.00)	(207,268.00)	(189,420.00)	(189,365.00)	(189,352.00)
Federal Revenue	8100-8299		0.00	53,313.00	441,316.00	17,795.00	0.00	150,960.00	433,798.00	159,629.00
Other State Revenue	8300-8599		0.00	105,133.00	489,385.00	613,420.00	300,029.00	204,963.00	291,791.00	328,266.00
Other Local Revenue	8600-8799		8,276.00	162,099.00	175,297.00	230,985.00	145,355.00	283,295.00	465,818.00	188,643.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	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			(185,716.00)	1,472,870.00	2,207,842.00	1,090,721.00	1,148,290.00	6,794,231.00	1,645,834.00	1,181,979.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		92,979.00	875,415.00	903,609.00	930,170.00	983,792.00	953,915.00	945,583.00	948,076.00
Classified Salaries	2000-2999		156,506.00	358,513.00	388,242.00	440,602.00	454,091.00	419,619.00	402,847.00	418,577.00
Employee Benefits	3000-3999		147,198.00	561,602.00	439,366.00	430,607.00	440,480.00	423,308.00	372,870.00	428,091.00
Books and Supplies	4000-4999		127,977.00	83,825.00	124,867.00	171,334.00	136,869.00	87,882.00	115,715.00	59,832.00
Services	5000-5999		234,908.00	104,201.00	348,261.00	223,265.00	172,849.00	101,565.00	275,120.00	141,878.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	19,870.00	0.00	8,209.00	0.00	0.00	5,470.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			759,568.00	2,003,426.00	2,204,345.00	2,204,187.00	2,188,081.00	1,986,289.00	2,117,605.00	1,994,454.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	4,817,675.00	2,442,360.00	883,705.00	671,974.00	347,346.00	0.00	539,791.00		
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS		4,817,675.00	2,442,360.00	883,705.00	671,974.00	347,346.00	0.00	539,791.00	0.00	0.00
Liabilities										
Accounts Payable	9500-9599	1,346,015.00	447,575.00	566,980.00	243,185.00	80,533.00	7,742.00	(132.00)	104,267.00	(58.00)
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES		1,346,015.00	447,575.00	566,980.00	243,185.00	80,533.00	7,742.00	(132.00)	104,267.00	(58.00)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		3,471,660.00	1,994,785.00	316,725.00	428,789.00	266,813.00	(7,742.00)	539,923.00	(104,267.00)	58.00
E. NET INCREASE/DECREASE (B - C + D)			1,049,501.00	(213,831.00)	432,286.00	(846,653.00)	(1,047,533.00)	5,347,865.00	(576,038.00)	(812,417.00)
F. ENDING CASH (A + E)			7,354,483.00	7,140,652.00	7,572,938.00	6,726,285.00	5,678,752.00	11,026,617.00	10,450,579.00	9,638,162.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Second Interim  
2012-13 INTERIM REPORT  
Cashflow Worksheet - Budget Year (1)45 75267 0000000  
Form CASH

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Jan								
A. BEGINNING CASH		9,638,162.00	8,469,489.00	8,416,758.00	6,298,521.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	301,711.00	44,698.00	0.00	501,774.00	1,864,768.00		6,861,099.00	6,861,099.00
Property Taxes	8020-8079	0.00	1,487,232.00	72,972.00	278,664.00	0.00		9,245,079.00	9,245,078.00
Miscellaneous Funds	8080-8099	(235,232.00)	(116,291.00)	(116,286.00)	(585,842.00)	0.00		(2,501,525.00)	(2,501,525.00)
Federal Revenue	8100-8299	444,065.00	0.00	304,774.00	967,408.00	450,839.00		3,423,897.00	3,423,897.00
Other State Revenue	8300-8599	192,687.00	629,292.00	45,502.00	696,592.00	527,796.00		4,424,856.00	4,424,855.00
Other Local Revenue	8600-8799	395,444.00	154,966.00	282,026.00	(3,568.00)	505,549.00		2,994,185.00	2,994,187.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	412,255.00	0.00		412,255.00	412,255.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		1,098,675.00	2,199,897.00	588,988.00	2,267,283.00	3,348,952.00	0.00	24,859,846.00	24,859,846.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	998,675.00	920,186.00	954,488.00	1,039,796.00	0.00		10,546,684.00	10,546,685.00
Classified Salaries	2000-2999	440,419.00	425,883.00	392,522.00	505,744.00	0.00		4,803,565.00	4,803,566.00
Employee Benefits	3000-3999	446,016.00	433,352.00	436,972.00	445,245.00	0.00		5,003,107.00	5,003,106.00
Books and Supplies	4000-4999	195,007.00	237,713.00	480,960.00	389,069.00	225,000.00		2,436,050.00	2,436,049.00
Services	5000-5999	187,231.00	228,234.00	442,283.00	281,687.00	0.00		2,741,482.00	2,741,482.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Other Outgo	7000-7499	0.00	7,260.00	0.00	36,450.00	0.00		77,259.00	77,259.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		2,267,348.00	2,252,628.00	2,707,225.00	2,697,991.00	225,000.00	0.00	25,608,147.00	25,608,147.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299				(67,500.00)			4,817,676.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	(67,500.00)	0.00	0.00	4,817,676.00	
Liabilities									
Accounts Payable	9500-9599				14,807.00			1,464,899.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	14,807.00	0.00	0.00	1,464,899.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	(82,307.00)	0.00	0.00	3,352,777.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,168,673.00)	(52,731.00)	(2,118,237.00)	(513,015.00)	3,123,952.00	0.00	2,604,476.00	(748,301.00)
F. ENDING CASH (A + E)		8,469,489.00	8,416,758.00	6,298,521.00	5,785,506.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,909,458.00	

		Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		Jan								
A. BEGINNING CASH			5,785,508.00	6,433,756.00	7,380,751.00	8,872,320.00	8,251,458.00	7,065,795.00	10,580,828.00	10,123,495.00
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019		0.00	584,621.00	2,524,694.00	781,251.00	0.00	1,027,921.00	314,121.00	626,384.00
Property Taxes	8020-8079		235,235.00	412,784.00	33,093.00	8,602.00	675,195.00	3,943,951.00	244,560.00	1,464.00
Miscellaneous Funds	8080-8099		(429,227.00)	282,535.00	(318,882.00)	(210,571.00)	(210,400.00)	(192,282.00)	(192,226.00)	(192,213.00)
Federal Revenue	8100-8299		0.00	51,271.00	424,414.00	17,113.00	0.00	145,178.00	417,184.00	153,515.00
Other State Revenue	8300-8599		0.00	118,628.00	552,201.00	692,157.00	338,540.00	231,272.00	329,245.00	370,401.00
Other Local Revenue	8600-8799		8,276.00	177,679.00	192,146.00	253,187.00	159,325.00	310,523.00	510,588.00	206,776.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	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			(185,716.00)	1,627,518.00	3,407,666.00	1,541,739.00	962,660.00	5,466,563.00	1,623,472.00	1,166,327.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		92,979.00	865,778.00	893,662.00	919,930.00	972,962.00	943,414.00	935,173.00	937,639.00
Classified Salaries	2000-2999		156,506.00	359,276.00	389,089.00	441,540.00	455,058.00	420,513.00	403,705.00	419,468.00
Employee Benefits	3000-3999		147,198.00	537,223.00	420,293.00	411,914.00	421,359.00	404,932.00	356,684.00	407,594.00
Books and Supplies	4000-4999		127,977.00	78,829.00	117,425.00	161,122.00	128,711.00	82,644.00	108,818.00	56,266.00
Services	5000-5999		234,908.00	102,624.00	342,989.00	219,886.00	170,233.00	100,027.00	270,955.00	139,731.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	19,870.00	0.00	8,209.00	0.00	0.00	5,470.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			759,568.00	1,963,600.00	2,163,438.00	2,162,601.00	2,148,323.00	1,951,530.00	2,080,805.00	1,960,698.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	4,125,557.00	1,818,534.00	1,283,077.00	247,341.00					
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS		4,125,557.00	1,818,534.00	1,283,077.00	247,341.00	0.00	0.00	0.00	0.00	0.00
Liabilities										
Accounts Payable	9500-9599	225,000.00	225,000.00							
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES		225,000.00	225,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		3,900,557.00	1,593,534.00	1,283,077.00	247,341.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			648,250.00	946,995.00	1,491,569.00	(620,862.00)	(1,185,663.00)	3,515,033.00	(457,333.00)	(794,371.00)
F. ENDING CASH (A + E)			6,433,756.00	7,380,751.00	8,872,320.00	8,251,458.00	7,065,795.00	10,580,828.00	10,123,495.00	9,329,124.00
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):	Jan								
A. BEGINNING CASH		9,329,124.00	8,955,090.00	8,926,466.00	6,296,066.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	1,010,297.00	313,192.00	0.00	501,774.00	1,514,002.00		9,198,257.00	9,198,257.00
Property Taxes	8020-8079	0.00	1,103,274.00	54,133.00	206,721.00	0.00		6,919,012.00	6,919,013.00
Miscellaneous Funds	8080-8099	(238,787.00)	(118,048.00)	(118,043.00)	(594,695.00)	0.00		(2,532,839.00)	(2,532,839.00)
Federal Revenue	8100-8299	427,058.00	0.00	(116,468.00)	866,880.00	473,047.00		2,859,192.00	2,859,194.00
Other State Revenue	8300-8599	217,420.00	710,067.00	(115,930.00)	444,518.00	508,760.00		4,397,279.00	4,397,278.00
Other Local Revenue	8600-8799	433,451.00	169,861.00	309,131.00	(500,897.00)	496,986.00		2,727,032.00	2,727,032.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	310,636.00	0.00		310,636.00	310,634.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		1,849,439.00	2,178,346.00	12,823.00	1,234,937.00	2,992,795.00	0.00	23,878,569.00	23,878,569.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	987,681.00	910,056.00	943,980.00	1,028,349.00			10,431,603.00	10,431,603.00
Classified Salaries	2000-2999	441,357.00	426,790.00	393,358.00	506,821.00			4,813,461.00	4,813,461.00
Employee Benefits	3000-3999	426,654.00	414,540.00	418,003.00	425,917.00			4,792,311.00	4,792,312.00
Books and Supplies	4000-4999	183,384.00	223,545.00	452,294.00	140,880.00	225,000.00		2,086,895.00	2,086,897.00
Services	5000-5999	184,397.00	224,779.00	435,588.00	277,425.00			2,703,542.00	2,703,539.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00			0.00	0.00
Other Outgo	7000-7499	0.00	7,260.00	0.00	36,450.00			77,259.00	77,259.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		2,223,473.00	2,206,970.00	2,643,223.00	2,415,842.00	225,000.00	0.00	24,905,071.00	24,905,071.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							3,348,952.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	3,348,952.00	
Liabilities									
Accounts Payable	9500-9599							225,000.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	225,000.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	3,123,952.00	
E. NET INCREASE/DECREASE (B - C + D)		(374,034.00)	(28,624.00)	(2,630,400.00)	(1,180,905.00)	2,767,795.00	0.00	2,097,450.00	(1,026,502.00)
F. ENDING CASH (A + E)		8,955,090.00	8,926,466.00	6,296,066.00	5,115,161.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								7,882,956.00	

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 651,251.00
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 19,327,844.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.37%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. \_\_\_\_\_

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)****A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,042,281.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	62,667.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	44,681.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	69,901.55
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	2,866.42
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,222,396.97
9. Carry-Forward Adjustment (Part IV, Line F)	(79,971.23)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,142,425.74

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	15,792,007.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,284,696.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,305,292.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	371,583.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	965.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	326,927.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,004,328.45
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	90,190.58
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,261,208.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	25,437,197.03

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**  
(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B18)

4.81%

**D. Preliminary Proposed Indirect Cost Rate**(For final approved fixed-with-carry-forward rate for use in 2013-14 see [www.cde.ca.gov/fg/ac/ic/](http://www.cde.ca.gov/fg/ac/ic/))

(Line A10 divided by Line B18)

4.49%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>1,222,396.97</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(94,950.59)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(140,171.25)</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.51%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.51%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.51%) times Part III, Line B18); zero if positive	<u>(159,942.46)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(159,942.46)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.18%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-79,971.23) is applied to the current year calculation and the remainder (\$-79,971.23) is deferred to one or more future years:	<u>4.49%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-53,314.15) is applied to the current year calculation and the remainder (\$-106,628.31) is deferred to one or more future years:	<u>4.60%</u>
LEA request for Option 1, Option 2, or Option 3	<u>2</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(79,971.23)</u>



Approved indirect cost rate: 4.51%  
Highest rate used in any program: 4.51%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	1,143,463.00	51,300.00	4.49%
01	3310	592,953.00	9,199.00	1.55%
01	3315	136,864.00	6,172.00	4.51%
01	3550	38,313.00	1,727.00	4.51%
01	4035	232,298.00	10,467.00	4.51%
01	4203	19,549.00	511.00	2.61%
01	4510	58,189.00	2,624.00	4.51%
01	5810	574,948.00	25,875.00	4.50%
01	6010	381,782.00	17,218.00	4.51%
01	6500	2,069,185.00	92,446.00	4.47%
01	7090	484,062.00	21,795.00	4.50%
01	7230	958,072.00	43,249.00	4.51%
01	9010	1,418,451.00	59,957.00	4.23%
13	5310	1,261,208.00	56,685.00	4.49%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	12,755,788.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,909.15	1.61%	7,020.15	2.15%	7,171.15
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RLI, line 5b, ID 0719)		25.60	1.64%	26.02	2.19%	26.59
c. Revenue Limit ADA (Form RLI, line 5c, ID 0033)		2,503.41	-1.72%	2,460.35	-1.72%	2,418.04
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		17,360,522.50	-0.14%	17,336,044.36	0.39%	17,404,423.23
e. Other Revenue Limit (Form RLI, lines 6 thru 14)		(20.49)	4.00%	(21.31)	-2.86%	(20.70)
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		17,360,502.01	-0.14%	17,336,023.05	0.39%	17,404,402.53
g. Deficit Factor (Form RLI, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		13,493,971.00	-0.14%	13,474,944.00	0.39%	13,528,094.00
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%	0.00	0.00%	0.00
j. Revenue Limit Transfers (Objects 8091 and 8097)		(848,864.00)	0.00%	(848,864.00)	0.00%	(848,864.00)
k. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		110,681.00	-1.08%	109,487.00	-1.49%	107,861.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		12,755,788.00	-0.16%	12,735,567.00	0.40%	12,787,091.00
2. Federal Revenues	8100-8299	154,055.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,399,074.00	-0.15%	2,395,413.00	-0.32%	2,387,862.00
4. Other Local Revenues	8600-8799	773,300.00	-8.97%	703,941.00	-0.89%	697,641.00
5. Other Financing Sources						
a. Transfers In	8900-8929	412,255.00	-24.65%	310,634.00	-21.92%	242,534.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,530,610.00)	1.04%	(1,546,603.00)	-3.69%	(1,489,565.00)
6. Total (Sum lines A1i thru A5)		14,963,862.00	-2.44%	14,598,952.00	0.18%	14,625,563.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				8,038,169.00		7,881,034.00
b. Step & Column Adjustment				66,136.00		81,232.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(223,271.00)		(37,695.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,038,169.00	-1.95%	7,881,034.00	0.55%	7,924,571.00
2. Classified Salaries						
a. Base Salaries				2,281,628.00		2,268,781.00
b. Step & Column Adjustment				45,247.00		39,776.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(58,094.00)		(58,094.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,281,628.00	-0.56%	2,268,781.00	-0.81%	2,250,463.00
3. Employee Benefits	3000-3999	3,579,432.00	-4.92%	3,403,151.00	-2.98%	3,301,679.00
4. Books and Supplies	4000-4999	873,129.00	-1.83%	857,129.00	0.00%	857,129.00
5. Services and Other Operating Expenditures	5000-5999	1,731,760.00	-0.33%	1,726,050.00	0.00%	1,726,050.00
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	(399,225.00)	-4.77%	(380,185.00)	-6.86%	(354,117.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		16,104,893.00	-2.17%	15,755,960.00	-0.32%	15,705,775.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(1,141,031.00)		(1,157,008.00)		(1,080,212.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,940,828.00		7,799,797.00		6,642,789.00
2. Ending Fund Balance (Sum lines C and D1)		7,799,797.00		6,642,789.00		5,562,577.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	11,900.00		11,900.00		11,900.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,507,899.00		5,385,635.00		4,329,504.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,279,998.00		1,245,254.00		1,221,173.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,799,797.00		6,642,789.00		5,562,577.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,279,998.00		1,245,254.00		1,221,173.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>1,279,998.00</b>		<b>1,245,254.00</b>		<b>1,221,173.00</b>

**F. ASSUMPTIONS**

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

2013-14 B1d - Plan to reduce (4) four certificated teaching positions based on the trend of declining enrollment, reduce long-term sub rate from \$200.88/day to \$120.00/day, reduce one-time cost for nursing services. 2013-14 B2d - Plan to reduce (4) four para professional positions based on the trend of declining enrollment. 2014-15 B1d - Plan to reduce (2) two certificated teaching positions based on the trend of declining enrollment, plan to reinstate (1) one professional development day to increase the calendar from 183 to 184. 2014-15 B2d - Plan to reduce (4) four para professional positions based on the trend of declining enrollment.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	848,864.00	0.00%	848,864.00	0.00%	848,864.00
2. Federal Revenues	8100-8299	3,269,842.00	-12.56%	2,859,194.00	-13.50%	2,473,124.00
3. Other State Revenues	8300-8599	2,025,781.00	-1.18%	2,001,865.00	-0.06%	2,000,680.00
4. Other Local Revenues	8600-8799	2,220,887.00	-8.91%	2,023,091.00	5.05%	2,125,156.00
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	1,530,610.00	1.04%	1,546,603.00	-3.69%	1,489,565.00
6. Total (Sum lines A1 thru A5)		9,895,984.00	-6.23%	9,279,617.00	-3.69%	8,937,389.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,508,516.00		2,550,569.00
b. Step & Column Adjustment				42,053.00		51,652.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(42,033.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,508,516.00	1.68%	2,550,569.00	0.38%	2,560,188.00
2. Classified Salaries						
a. Base Salaries				2,521,938.00		2,544,680.00
b. Step & Column Adjustment				28,771.00		25,292.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,029.00)		(11,704.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,521,938.00	0.90%	2,544,680.00	0.53%	2,558,268.00
3. Employee Benefits	3000-3999	1,423,674.00	-2.42%	1,389,161.00	-1.02%	1,374,997.00
4. Books and Supplies	4000-4999	1,562,920.00	-21.32%	1,229,768.00	-25.25%	919,195.00
5. Services and Other Operating Expenditures	5000-5999	1,009,722.00	-3.19%	977,489.00	-0.92%	968,462.00
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	133,944.00	0.00%	133,944.00	-70.77%	39,149.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	342,540.00	-5.56%	323,500.00	-8.06%	297,432.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		9,503,254.00	-3.73%	9,149,111.00	-4.72%	8,717,691.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		392,730.00		130,506.00		219,698.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		716,931.00		1,109,661.00		1,240,167.00
2. Ending Fund Balance (Sum lines C and D1)		1,109,661.00		1,240,167.00		1,459,865.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,109,661.00		1,240,167.00		1,459,865.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,109,661.00		1,240,167.00		1,459,865.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2013-14 B2d - Add (1) one classified Parent Liason position for First 5 Shasta Grant and reduce classified staff for Federal Sequestration. 2014-15 B1d - Reduce (1) one certificated teacher on special assignment due to PEP Grant ending. 2014-15 B2d - Reduce classified staff for Federal Sequestration.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	13,604,652.00	-0.15%	13,584,431.00	0.38%	13,635,955.00
2. Federal Revenues	8100-8299	3,423,897.00	-16.49%	2,859,194.00	-13.50%	2,473,124.00
3. Other State Revenues	8300-8599	4,424,855.00	-0.62%	4,397,278.00	-0.20%	4,388,542.00
4. Other Local Revenues	8600-8799	2,994,187.00	-8.92%	2,727,032.00	3.51%	2,822,797.00
5. Other Financing Sources						
a. Transfers In	8900-8929	412,255.00	0.00%	310,634.00	0.00%	242,534.00
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)		24,859,846.00	-3.95%	23,878,569.00	-1.32%	23,562,952.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				10,546,685.00		10,431,603.00
b. Step & Column Adjustment				108,189.00		132,884.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(223,271.00)		(79,728.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,546,685.00	-1.09%	10,431,603.00	0.51%	10,484,759.00
2. Classified Salaries						
a. Base Salaries				4,803,566.00		4,813,461.00
b. Step & Column Adjustment				74,018.00		65,068.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(64,123.00)		(69,798.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,803,566.00	0.21%	4,813,461.00	-0.10%	4,808,731.00
3. Employee Benefits	3000-3999	5,003,106.00	-4.21%	4,792,312.00	-2.41%	4,676,676.00
4. Books and Supplies	4000-4999	2,436,049.00	-14.33%	2,086,897.00	-14.88%	1,776,324.00
5. Services and Other Operating Expenditures	5000-5999	2,741,482.00	-1.38%	2,703,539.00	-0.33%	2,694,512.00
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	133,944.00	0.00%	133,944.00	-70.77%	39,149.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(56,685.00)	0.00%	(56,685.00)	0.00%	(56,685.00)
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		25,608,147.00	-2.75%	24,905,071.00	-1.93%	24,423,466.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(748,301.00)		(1,026,502.00)		(860,514.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,657,759.00		8,909,458.00		7,882,956.00
2. Ending Fund Balance (Sum lines C and D1)		8,909,458.00		7,882,956.00		7,022,442.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	11,900.00		11,900.00		11,900.00
b. Restricted	9740	1,109,661.00		1,240,167.00		1,459,865.00
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	6,507,899.00		5,385,635.00		4,329,504.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,279,998.00		1,245,254.00		1,221,173.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		8,909,458.00		7,882,956.00		7,022,442.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,279,998.00		1,245,254.00		1,221,173.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		1,279,998.00		1,245,254.00		1,221,173.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		2,451.66		2,409.34		2,367.76
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		25,608,147.00		24,905,071.00		24,423,466.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		25,608,147.00		24,905,071.00		24,423,466.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		768,244.41		747,152.13		732,703.98
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		768,244.41		747,152.13		732,703.98
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	25,608,147.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	2,963,441.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	965.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	106,444.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	1,488,423.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	33,729.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				1,629,561.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		99,487.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				21,114,632.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				21,114,632.00



Section II - Expenditures Per ADA		2012-13 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus lines 23 and 25)*		2,451.66
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*		
C. Total ADA before adjustments (Lines A plus B)		2,451.66
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		2,451.66
F. Expenditures per ADA (Line I.G divided by Line II.E)		8,612.38

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	20,106,657.28	5,355.45
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	20,106,657.28	5,355.45
B. Required effort (Line A.2 times 90%)	18,095,991.55	4,819.91
C. Current year expenditures (Line I.G and Line II.F)	21,114,632.00	8,612.38
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

\*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

**Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)**

Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3205 Expenditures	All	All	1000-7999	0.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:	Manually entered. Must not include expenditures previously included.			
a. Expenditures to cover deficits for student body activities				
4. Total Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				0.00

**Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)**

<b>Aggregate Expenditures/Per ADA Expenditures</b>	<b>Total</b>	<b>Per ADA</b>
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	21,114,632.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		8,612.38
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

<b>SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)</b>		
<b>Charter School Name/Reason for Adjustment</b>	<b>Expenditure Adjustment</b>	<b>ADA Adjustment</b>
Total charter school adjustments	0.00	0.00

<b>SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>BASE REVENUE LIMIT PER ADA</b>				
1. Base Revenue Limit per ADA (prior year)	0025	6,697.15	6,697.15	6,697.15
2. Inflation Increase	0041	212.00	212.00	212.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,909.15	6,909.15	6,909.15
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,909.15	6,909.15	6,909.15
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	25.60	25.60	25.60
c. Revenue Limit ADA	0033	2,491.80	2,508.87	2,503.41
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	17,280,010.05	17,398,386.23	17,360,522.50
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	(28.05)	(0.23)	(20.49)
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	17,279,982.00	17,398,386.00	17,360,502.01
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	13,431,384.41	13,523,417.47	13,493,971.00
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	182,081.00	184,276.00	185,129.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	27,138.00	34,814.00	34,889.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	154,943.00	149,462.00	150,240.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	13,586,327.41	13,672,879.47	13,644,211.00

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>REVENUE LIMIT - LOCAL SOURCES</b>				
25. Property Taxes	0587	7,707,189.00	7,235,287.00	7,235,286.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	220,391.00	262,289.00	2,009,792.00
28. Less: Charter Schools In-lieu Taxes	0595	2,668,246.00	2,452,885.00	2,536,414.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	5,259,334.00	5,044,691.00	6,708,664.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	8,326,993.41	8,628,188.47	6,935,547.00
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	74,448.00	74,448.00	74,448.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	(1,098,882.41)	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(1,173,330.41)	(74,448.00)	(74,448.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	7,153,663.00	8,553,740.47	6,861,099.00

<b>OTHER NON-REVENUE LIMIT ITEMS</b>				
43. Core Academic Program	9001	41,440.00	41,440.00	41,440.00
44. California High School Exit Exam	9002	0.00	0.00	0.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	88,279.00	88,279.00	88,279.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	0.00	0.00	0.00

Second Interim  
Special Education Maintenance of Effort  
2012-13 Projected Expenditures vs. 2011-12 Actual Expenditures Comparison  
2012-13 Projected Expenditures by LEA (LP-1)

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Report SEMAI

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDULICATED PUPIL COUNT</b>										380
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	87,505.00	0.00	0.00	0.00	0.00	47,596.00	824,943.00		960,044.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	151,727.00	338,524.00		490,251.00
3000-3999	Employee Benefits	19,560.00	0.00	0.00	0.00	0.00	68,786.00	327,045.00		415,391.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	12,730.00	7,100.00		19,830.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	284,880.00	455,669.00	203,350.00		943,899.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	107,065.00	0.00	0.00	0.00	284,880.00	736,508.00	1,700,962.00	0.00	2,829,415.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	6,172.00	0.00	101,645.00		107,817.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	6,172.00	0.00	101,645.00	0.00	107,817.00
	TOTAL COSTS	107,065.00	0.00	0.00	0.00	291,052.00	736,508.00	1,802,607.00	0.00	2,937,232.00
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	87,505.00	0.00	0.00	0.00	0.00	47,596.00	824,943.00		960,044.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	94.00	45,504.00		45,598.00
3000-3999	Employee Benefits	19,560.00	0.00	0.00	0.00	0.00	11,089.00	238,219.00		268,868.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	840.00	7,100.00		7,940.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	148,016.00	455,669.00	203,350.00		807,035.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	107,065.00	0.00	0.00	0.00	148,016.00	515,288.00	1,319,116.00	0.00	2,089,485.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	92,446.00		92,446.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	92,446.00	0.00	92,446.00
	TOTAL BEFORE OBJECT 8980	107,065.00	0.00	0.00	0.00	148,016.00	515,288.00	1,411,562.00	0.00	2,181,931.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									2,181,931.00

Second Interim  
Special Education Maintenance of Effort  
2012-13 Projected Expenditures vs. 2011-12 Actual Expenditures Comparison  
2012-13 Projected Expenditures by LEA (LP-I)

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Report SEMAI

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									848,864.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									749,400.00
	TOTAL COSTS									1,598,264.00

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



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									403
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	87,503.39	0.00	0.00	0.00	0.00	61,358.52	937,811.82		1,086,673.73
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	156,718.98	397,676.65		554,395.63
3000-3999	Employee Benefits	20,868.79	0.00	0.00	0.00	0.00	83,343.66	393,338.59		497,551.04
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	8,310.92	121,304.52		129,615.44
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	233,790.45	281,103.86	229,922.38		744,816.69
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	108,372.18	0.00	0.00	0.00	233,790.45	590,835.94	2,080,053.96	0.00	3,013,052.53
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	9,423.60	0.00	183,777.59		193,201.19
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	532,043.59								532,043.59
	Total Indirect Costs	0.00	0.00	0.00	0.00	9,423.60	0.00	183,777.59	0.00	193,201.19
	TOTAL COSTS	108,372.18	0.00	0.00	0.00	243,214.05	590,835.94	2,263,831.55	0.00	3,206,253.72
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	155,590.38	269,395.16		424,985.54
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	66,959.50	99,847.87		166,807.37
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	8,521.53	114,041.94		122,563.47
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	136,179.40	0.00	18,463.16		154,642.56
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	136,179.40	231,071.41	501,748.13	0.00	868,998.94
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	9,423.60	0.00	35,599.66		45,023.26
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	9,423.60	0.00	35,599.66	0.00	45,023.26
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	145,603.00	231,071.41	537,347.79	0.00	914,022.20
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									914,022.20

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	87,503.39	0.00	0.00	0.00	0.00	61,358.52	937,811.82		1,086,673.73
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,128.60	128,281.49		129,410.09
3000-3999	Employee Benefits	20,868.79	0.00	0.00	0.00	0.00	16,384.16	293,490.72		330,743.67
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	(210.61)	7,262.58		7,051.97
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	97,611.05	281,103.86	211,459.22		590,174.13
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	108,372.18	0.00	0.00	0.00	97,611.05	359,764.53	1,578,305.83	0.00	2,144,053.59
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	148,177.93		148,177.93
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	532,043.59								532,043.59
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	148,177.93	0.00	148,177.93
	TOTAL BEFORE OBJECT 8980	108,372.18	0.00	0.00	0.00	97,611.05	359,764.53	1,726,483.76	0.00	2,292,231.52
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
	TOTAL COSTS									2,292,231.52
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	2,753.96		2,753.96
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,753.96	0.00	2,753.96
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	2,753.96	0.00	2,753.96
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									797,574.73
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									946,569.33
	TOTAL COSTS									1,746,898.02

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

SELPA: (??)

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

**After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2012-13 MOE requirement.**

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

☒ Combined state and local expenditures☐ Local expenditures only**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only
Certificated staff member retired/position not filled due to low student count	89,281.65	
Two certificated staff member retired and replaced with a less senior teachers	55,586.90	
Certificated staff member voluntary departure/replaced with less senior staff	14,176.07	
Five one-on-one support staff members eliminated due to student departure	106,540.10	
One classified staff member voluntary departure/replaced with less senior staf	2,008.57	
Total exempt reductions	267,593.29	0.00

SELPA:

(??)

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

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

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<u>602,152.00</u>	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<u>619,547.00</u>	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u>	(a)
Current year funding (IDEA Section 619 - Resource 3315)	<u>143,036.00</u>	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>111,778.20</u>	(b)

**If (b) is greater than (a).**

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

(c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

**THIS SECTION IS NOT APPLICABLE!****If (b) is less than (a).**

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

(e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

111,778.20 (f)

SELPA: (??)

**SECTION 3**

**A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

	Column A Projected Exps. FY 2012-13 (LP-I Worksheet)	Column B Actual Expenditures FY 2011-12 (LA-I Worksheet)	Column C Difference (A - B)
1. Total special education expenditures	2,937,232.00		
2. Less: Expenditures paid from federal sources	755,301.00		
3. Expenditures paid from state and local sources	2,181,931.00	2,292,231.52	
Less: Exempt reduction(s) from SECTION 1		267,593.29	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	2,181,931.00	2,024,638.23	157,292.77
4. Special education unduplicated pupil count	380	403	
5. Per capita state and local expenditures (A3/A4)	5,741.92	5,023.92	718.00

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

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



Second Interim  
2012-13 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(24,300.00)	0.00	(56,685.00)				
Other Sources/Uses Detail					412,255.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	24,300.00	0.00	56,685.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	412,255.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim  
2012-13 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

45 75267 0000000  
Form SIAI

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	24,300.00	(24,300.00)	56,685.00	(56,685.00)	412,255.00	412,255.00		



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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)		
Current Year (2012-13)	2,508.87	2,503.41	-0.2%	Met
1st Subsequent Year (2013-14)	2,465.81	2,460.35	-0.2%	Met
2nd Subsequent Year (2014-15)	2,423.50	2,418.04	-0.2%	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)	2,657	2,657	0.0%	Met
1st Subsequent Year (2013-14)	2,611	2,611	0.0%	Met
2nd Subsequent Year (2014-15)	2,566	2,566	0.0%	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)	2,583	2,782	92.8%
Second Prior Year (2010-11)	2,546	2,719	93.6%
First Prior Year (2011-12)	2,495	2,700	92.4%
Historical Average Ratio:			92.9%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **93.4%**

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2012-13)	2,452	2,657	92.3%	Met
1st Subsequent Year (2013-14)	2,409	2,611	92.3%	Met
2nd Subsequent Year (2014-15)	2,368	2,566	92.3%	Met

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

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

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

Explanation:  
(required if NOT met)

#### 4. CRITERION: Revenue Limit

**STANDARD:** Projected revenue limit for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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)	16,051,315.00	16,106,177.00	0.3%	Met
1st Subsequent Year (2013-14)	15,770,487.00	16,041,628.00	1.7%	Met
2nd Subsequent Year (2014-15)	15,555,885.00	16,099,685.00	3.5%	Not Met

##### 4B. Comparison of District Revenue Limit to the Standard

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

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

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

Percent change is due to the 2.20% COLA in the revenue limit for 2014-15.

**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)	13,729,496.72	15,616,808.65	87.9%
Second Prior Year (2010-11)	13,354,375.90	15,386,079.37	86.8%
First Prior Year (2011-12)	13,255,212.75	15,339,827.15	86.4%
Historical Average Ratio:			87.0%

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.0% to 90.0%	84.0% to 90.0%	84.0% to 90.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2012-13)	13,899,229.00	16,104,893.00	86.3%	Met
1st Subsequent Year (2013-14)	13,552,966.00	15,755,960.00	86.0%	Met
2nd Subsequent Year (2014-15)	13,476,713.00	15,705,775.00	85.8%	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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2012-13)	3,440,626.00	3,423,897.00	-0.5%	No
1st Subsequent Year (2013-14)	2,885,385.00	2,859,194.00	-0.9%	No
2nd Subsequent Year (2014-15)	2,440,074.00	2,473,124.00	1.4%	No

**Explanation:**  
(required if Yes)

--

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2012-13)	4,260,971.00	4,424,855.00	3.8%	No
1st Subsequent Year (2013-14)	4,265,497.00	4,397,278.00	3.1%	No
2nd Subsequent Year (2014-15)	4,258,871.00	4,388,542.00	3.0%	No

**Explanation:**  
(required if Yes)

--

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2012-13)	2,811,566.00	2,994,187.00	6.5%	Yes
1st Subsequent Year (2013-14)	2,640,536.00	2,727,032.00	3.3%	No
2nd Subsequent Year (2014-15)	2,671,839.00	2,822,797.00	5.6%	Yes

**Explanation:**  
(required if Yes)

2012-13 & 2014-15 percent change is due to a First 5 Shasta Grant that was awarded.
---

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2012-13)	2,844,973.00	2,436,049.00	-14.4%	Yes
1st Subsequent Year (2013-14)	2,581,214.00	2,086,897.00	-19.2%	Yes
2nd Subsequent Year (2014-15)	2,362,996.00	1,776,324.00	-24.8%	Yes

**Explanation:**  
(required if Yes)

The 2nd Interim report reflects a change in budget model. The district has chosen to budget expenditures based upon the needs and we have assigned the projected carry over balances.
---

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2012-13)	2,837,724.00	2,741,482.00	-3.4%	No
1st Subsequent Year (2013-14)	2,771,086.00	2,703,539.00	-2.4%	No
2nd Subsequent Year (2014-15)	2,636,090.00	2,694,512.00	2.2%	No

**Explanation:**  
(required if Yes)

--

**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
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2012-13)	10,513,163.00	10,842,939.00	3.1%	Met
1st Subsequent Year (2013-14)	9,791,418.00	9,983,504.00	2.0%	Met
2nd Subsequent Year (2014-15)	9,370,784.00	9,684,463.00	3.3%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2012-13)	5,682,697.00	5,177,531.00	-8.9%	Not Met
1st Subsequent Year (2013-14)	5,352,300.00	4,790,436.00	-10.5%	Not Met
2nd Subsequent Year (2014-15)	4,999,086.00	4,470,836.00	-10.6%	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)

The 2nd Interim report reflects a change in budget model. The district has chosen to budget expenditures based upon the needs and we have assigned the projected carry over balances.

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

## 7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	258,851.57	530,202.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		532,155.00	

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

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

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



## 8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.0%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.7%	1.7%

### 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)	(1,141,031.00)	16,104,893.00	7.1%	Not Met
1st Subsequent Year (2013-14)	(1,157,008.00)	15,755,960.00	7.3%	Not Met
2nd Subsequent Year (2014-15)	(1,080,212.00)	15,705,775.00	6.9%	Not Met

### 8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:  
(required if NOT met)

The district is working on a strategic plan to eliminate deficit spending. We are also focused on improving our percentage of attendance district wide. We are working with our two union groups to open discussion of possible furlough days. We were conservative and removed all MAA revenue until the outcome of the audit of the program.

## 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.

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2012-13)	8,909,458.00	Met
1st Subsequent Year (2013-14)	7,882,956.00	Met
2nd Subsequent Year (2014-15)	7,022,442.00	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.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2012-13)	5,785,506.00	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B)	2,452	2,409	2,368
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):

No

- 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)	25,608,147.00	24,905,071.00	24,423,466.00
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)	25,608,147.00	24,905,071.00	24,423,466.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	768,244.41	747,152.13	732,703.98
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)	768,244.41	747,152.13	732,703.98

**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)	1,279,998.00	1,245,254.00	1,221,173.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	1,279,998.00	1,245,254.00	1,221,173.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.00%
District's Reserve Standard (Section 10B, Line 7):	768,244.41	747,152.13	732,703.98
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

Explanation:  
(required if NOT met)

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## SUPPLEMENTAL INFORMATION

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?

Yes

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

Personnel issue pending. Potential liability unknown at this time.

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

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

No

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

### S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, identify the interfund borrowings:

### S4. Contingent Revenues

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

Yes

- 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:

The second subsequent fiscal year revenue includes Class Size Reduction funding.

**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
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2012-13)	(1,605,366.00)	(1,530,610.00)	-4.7%	(74,756.00)	Met
1st Subsequent Year (2013-14)	(2,036,645.00)	(1,546,603.00)	-24.1%	(490,042.00)	Not Met
2nd Subsequent Year (2014-15)	(2,090,552.00)	(1,489,565.00)	-28.7%	(600,987.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2012-13)	412,255.00	412,255.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	385,634.00	310,634.00	-19.4%	(75,000.00)	Not Met
2nd Subsequent Year (2014-15)	317,534.00	242,534.00	-23.6%	(75,000.00)	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2012-13)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

The contributions reported at First Interim were overstated in error. We have corrected this error at Second Interim.

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

Explanation:  
(required if NOT met)

Post retirement benefits have been updated to reduce cost for retiree's who have reached district defined age limits for medical contributions.

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

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

--

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

**Project Information:**  
(required if YES)


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

DATA ENTRY: If 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	3	01-7230	01-7438, 7439	216,612
Certificates of Participation	26	25-8681	14-7433, 7434	8,635,463
General Obligation Bonds	26	51-8290, 8611-8614	51-7434	26,204,435
Supp Early Retirement Program	5	01-8011	01-3101, 3701, 3702, 5801	457,849
State School Building Loans				
Compensated Absences	1	01-8011	All Salary Accounts	124,221

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


Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Current Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases	106,446	106,446	106,446	23,293
Certificates of Participation	267,121	267,121	267,121	267,121
General Obligation Bonds	1,392,430	1,444,130	1,492,718	1,577,731
Supp Early Retirement Program	224,330	249,755	235,634	167,534
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	1,990,327	2,067,452	2,101,919	2,035,679
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)

The General Obligation Bond will be funded through tax receipts in Fund 51. The Supplemental Early Retirement Program will be funded through Fund 20. Funds were set aside in Fund 20 in 2011-2012 to pay for the next three years of obligations.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

No

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

No

## 2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

- b. OPEB unfunded actuarial accrued liability (UAAL)

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

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

First Interim (Form 01CSI, Item S7A)	Second Interim
2,336,645.00	2,336,645.00
0.00	0.00

Actuarial	Actuarial
Mar 01, 2011	Mar 01, 2011

## 3. OPEB Contributions

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

Current Year (2012-13)

1st Subsequent Year (2013-14)

2nd Subsequent Year (2014-15)

First Interim (Form 01CSI, Item S7A)	Second Interim
373,013.00	263,973.00
353,265.00	263,973.00
223,244.00	263,973.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2012-13)

1st Subsequent Year (2013-14)

2nd Subsequent Year (2014-15)

373,013.00	374,262.00
353,265.00	353,265.00
223,244.00	223,244.00

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

Current Year (2012-13)

1st Subsequent Year (2013-14)

2nd Subsequent Year (2014-15)

373,013.00	194,771.00
353,265.00	214,828.00
214,828.00	216,693.00

- d. Number of retirees receiving OPEB benefits

Current Year (2012-13)

1st Subsequent Year (2013-14)

2nd Subsequent Year (2014-15)

32	32
31	31
24	24

## 4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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


4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	159.3	152.5	148.5	146.5

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

Feb 13, 2013

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

Yes

If Yes, date of Superintendent and CBO certification:

Feb 04, 2013

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

Yes

If Yes, date of budget revision board adoption:

Feb 13, 2013

4. Period covered by the agreement:

Begin Date: Jul 01, 2012

End Date: Jun 30, 2013

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)?

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

0

0

0

% change in salary schedule from prior year  
or

0.0%

**Multiyear Agreement**

Total cost of salary settlement

39,125

38,625

38,125

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

0.0%

0.0%

0.0%

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

Current year was covered by catastrophic leave funds set aside for sub costs in the GF Regular Ed. The future years will be covered by staff reductions and/or through attrition.

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)

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
1,895,779	2,061,942	2,244,721
65.2%	58.3%	52.9%
-2.8%	-10.5%	-9.4%

**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:

Yes		
39,125	38,625	38,125

Health insurance cap increased from \$7,850/year to \$8,100/year. per FTE.

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
139,572	104,790	136,892
7.6%	-24.9%	30.6%

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

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

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

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

List other significant contract changes that have occurred since 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.

No

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	137.0	137.8	134.8	131.8

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

Jan 16, 2013

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

Yes

If Yes, date of Superintendent and CBO certification:

Jan 08, 2013

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2012

End Date: Jun 30, 2013

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)?

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

0

0

0

% change in salary schedule from prior year  
or

0.0%

**Multiyear Agreement**

Total cost of salary settlement

0

0

0

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

0.0%

0.0%

0.0%

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

Current Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

**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)
Yes	Yes	Yes
966,115	1,037,520	1,116,064
69.6%	62.6%	56.1%
-4.2%	-10.1%	-10.4%

**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:

Yes		
0	0	0

**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)
Yes	Yes	Yes
68,757	67,177	68,184
15.9%	-2.4%	1.5%

**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)
Yes	Yes	Yes
Yes	Yes	Yes

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

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

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

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

No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	12.0	14.0	14.0	14.0

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.

No

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

If Yes, complete questions 3 and 4.

No

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

8,044

4. Amount included for any tentative salary schedule increases

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
0	0	0

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
311,832	343,015	377,317
66.3%	60.3%	54.8%
-3.0%	-9.1%	-9.1%

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
26,611	42,065	25,817
51.3%	58.1%	-62.9%

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
No	No	No
0	0	0
0.0%	0.0%	0.0%



## S9. Status of Other Funds

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

### 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.

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## 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)

No

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

No

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

Yes

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

No

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

No

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

No

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

Yes

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

No

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

Yes

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