

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

Signed: _____

District Superintendent or Designee

Date: _____

12/13/11

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2011

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**

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

☐ **QUALIFIED CERTIFICATION**

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

☐ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Joanne Chin

Telephone: (408) 283-6087

Title: Director of Fiscal Services

E-mail: joanne.chin@fmsd.org

Criteria and Standards Review Summary

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

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

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

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

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

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

2011-12 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	47,146,989.00	47,146,989.00	4,634,419.56	44,469,441.00	(2,677,548.00)	-5.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,118,312.00	9,118,312.00	2,140,325.21	10,118,917.00	1,000,605.00	11.0%
4) Other Local Revenue		8600-8799	2,679,143.00	2,679,143.00	273,364.49	2,777,507.00	98,364.00	3.7%
5) TOTAL, REVENUES			58,944,444.00	58,944,444.00	7,048,109.26	57,365,865.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	30,666,859.00	30,666,859.00	8,161,863.59	30,101,548.00	565,311.00	1.8%
2) Classified Salaries		2000-2999	5,206,745.00	5,206,745.00	1,427,679.34	4,593,683.00	613,062.00	11.8%
3) Employee Benefits		3000-3999	10,306,231.00	10,306,231.00	3,459,212.31	10,301,970.00	4,261.00	0.0%
4) Books and Supplies		4000-4999	795,157.00	797,890.18	162,854.16	801,390.18	(3,500.00)	-0.4%
5) Services and Other Operating Expenditures		5000-5999	4,194,059.00	4,194,059.00	1,285,970.67	4,399,724.00	(205,665.00)	-4.9%
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	506,158.00	506,158.00	346,136.25	506,158.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(464,945.00)	(464,945.00)	(471.76)	(477,523.00)	12,578.00	-2.7%
9) TOTAL, EXPENDITURES			51,210,264.00	51,212,997.18	14,843,244.56	50,226,950.18		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			7,734,180.00	7,731,446.82	(7,795,135.30)	7,138,914.82		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,433,287.00)	(9,433,287.00)	0.00	(9,857,814.00)	(424,527.00)	4.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,433,287.00)	(9,433,287.00)	0.00	(9,857,814.00)		

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,699,107.00)	(1,701,840.18)	(7,795,135.30)	(2,718,899.18)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,012,254.07	6,012,254.07		6,012,254.07	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,012,254.07	6,012,254.07		6,012,254.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,012,254.07	6,012,254.07		6,012,254.07		
2) Ending Balance, June 30 (E + F1e)			4,313,147.07	4,310,413.89		3,293,354.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	51,907.95	51,907.95		51,907.95		
Prepaid Expenditures		9713	489,816.71	489,816.71		489,816.71		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,247,904.00	2,247,904.00		2,250,400.00		
Unassigned/Unappropriated Amount		9790	1,498,518.41	1,495,785.23		476,230.23		

2011-12 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

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REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	26,753,542.00	26,753,542.00	3,176,376.00	25,102,538.00	(1,651,004.00)	-6.2%
Charter Schools General Purpose Entitlement - State Aid		8015	2,093,986.00	2,093,986.00	245,532.00	1,924,408.00	(169,578.00)	-8.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	130,351.00	130,351.00	0.00	130,351.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	15,972,395.00	15,972,395.00	0.00	15,955,624.00	(16,771.00)	-0.1%
Unsecured Roll Taxes		8042	1,283,720.00	1,283,720.00	1,214,427.47	1,283,720.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	346,903.00	346,903.00	213,449.31	311,939.00	(34,964.00)	-10.1%
Education Revenue Augmentation Fund (ERAF)		8045	2,652,755.00	2,652,755.00	0.00	2,628,630.00	(24,125.00)	-0.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			49,233,652.00	49,233,652.00	4,849,784.78	47,337,210.00	(1,896,442.00)	-3.9%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,190,574.00)	(1,190,574.00)	0.00	(1,189,286.00)	1,288.00	-0.1%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	95,921.00	95,921.00	41,597.78	90,134.00	(5,787.00)	-6.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(992,010.00)	(992,010.00)	(256,963.00)	(1,768,617.00)	(776,607.00)	78.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			47,146,989.00	47,146,989.00	4,634,419.56	44,469,441.00	(2,677,548.00)	-5.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						

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Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,400,000.00	2,400,000.00	777,546.00	3,000,000.00	600,000.00	25.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	133,822.00	133,822.00	133,822.00	New
Lottery - Unrestricted and Instructional Materials		8560	1,055,610.00	1,055,610.00	23,205.21	1,066,950.00	11,340.00	1.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	5,662,702.00	5,662,702.00	1,205,752.00	5,918,145.00	255,443.00	4.5%
TOTAL, OTHER STATE REVENUE			9,118,312.00	9,118,312.00	2,140,325.21	10,118,917.00	1,000,605.00	11.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,120,000.00	1,120,000.00	0.00	1,120,000.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		

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Revenues, Expenditures, and Changes in Fund Balance

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Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	1,000.00	1,000.00	2,012.51	1,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	284,987.00	284,987.00	75,162.91	246,480.00	(38,507.00)	-13.5%
Interest		8660	104,856.00	104,856.00	99,315.64	201,523.00	96,667.00	92.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	19,000.00	19,000.00	5,823.20	19,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,129,300.00	1,129,300.00	91,050.23	1,169,504.00	40,204.00	3.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,679,143.00	2,679,143.00	273,364.49	2,777,507.00	98,364.00	3.7%
TOTAL, REVENUES			58,944,444.00	58,944,444.00	7,048,109.26	57,365,865.00	(1,578,579.00)	-2.7%

2011-12 First Interim
General Fund
Unrestricted (Resources 0000-1999)
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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	27,034,216.00	27,034,216.00	7,075,660.11	26,379,852.00	654,364.00	2.4%
Certificated Pupil Support Salaries		1200	1,023,917.00	1,023,917.00	278,336.56	1,001,026.00	22,891.00	2.2%
Certificated Supervisors' and Administrators' Salaries		1300	2,606,226.00	2,606,226.00	798,464.97	2,684,365.00	(78,139.00)	-3.0%
Other Certificated Salaries		1900	2,500.00	2,500.00	9,401.95	36,305.00	(33,805.00)	-1352.2%
TOTAL, CERTIFICATED SALARIES			30,666,859.00	30,666,859.00	8,161,863.59	30,101,548.00	565,311.00	1.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	1,538,580.00	1,538,580.00	523,041.29	1,544,204.00	(5,624.00)	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	838,849.00	838,849.00	282,099.18	838,447.00	402.00	0.0%
Clerical, Technical and Office Salaries		2400	2,487,276.00	2,487,276.00	554,607.16	1,868,992.00	618,284.00	24.9%
Other Classified Salaries		2900	342,040.00	342,040.00	67,931.71	342,040.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,206,745.00	5,206,745.00	1,427,679.34	4,593,683.00	613,062.00	11.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,656,218.00	2,656,218.00	662,653.24	2,456,488.00	199,730.00	7.5%
PERS		3201-3202	621,798.00	621,798.00	154,126.02	468,747.00	153,051.00	24.6%
OASDI/Medicare/Alternative		3301-3302	783,168.00	783,168.00	215,301.99	798,809.00	(15,641.00)	-2.0%
Health and Welfare Benefits		3401-3402	4,138,467.00	4,138,467.00	1,423,021.03	4,449,880.00	(311,413.00)	-7.5%
Unemployment Insurance		3501-3502	541,079.00	541,079.00	149,095.52	546,640.00	(5,561.00)	-1.0%
Workers' Compensation		3601-3602	790,981.00	790,981.00	214,808.23	811,195.00	(20,214.00)	-2.6%
OPEB, Allocated		3701-3702	738,835.00	738,835.00	610,608.72	738,835.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	35,685.00	35,685.00	29,597.56	31,376.00	4,309.00	12.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,306,231.00	10,306,231.00	3,459,212.31	10,301,970.00	4,261.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	290,000.00	290,000.00	0.00	290,000.00	0.00	0.0%
Books and Other Reference Materials		4200	6,111.00	6,111.00	5,872.15	6,111.00	0.00	0.0%
Materials and Supplies		4300	450,046.00	452,779.18	131,419.09	441,279.18	11,500.00	2.5%
Noncapitalized Equipment		4400	49,000.00	49,000.00	25,562.92	64,000.00	(15,000.00)	-30.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			795,157.00	797,890.18	162,854.16	801,390.18	(3,500.00)	-0.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	119,438.00	119,438.00	30,937.65	127,072.00	(7,634.00)	-6.4%
Dues and Memberships		5300	12,146.00	12,146.00	15,094.95	12,146.00	0.00	0.0%
Insurance		5400-5450	466,416.00	466,416.00	320,534.22	466,416.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,887,000.00	1,887,000.00	450,311.01	1,887,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	181,100.00	181,100.00	40,403.02	181,100.00	0.00	0.0%
Transfers of Direct Costs		5710	(656,615.00)	(656,615.00)	(21,113.09)	(592,915.00)	(63,700.00)	9.7%
Transfers of Direct Costs - Interfund		5750	(80,964.00)	(80,964.00)	(5,000.52)	(81,664.00)	700.00	-0.9%
Professional/Consulting Services and Operating Expenditures		5800	1,229,981.00	1,229,981.00	367,847.37	1,365,012.00	(135,031.00)	-11.0%
Communications		5900	1,035,557.00	1,035,557.00	86,956.06	1,035,557.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,194,059.00	4,194,059.00	1,285,970.67	4,399,724.00	(205,665.00)	-4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	33,400.00	33,400.00	0.00	33,400.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	257,758.00	257,758.00	131,136.25	257,758.00	0.00	0.0%
Other Debt Service - Principal		7439	215,000.00	215,000.00	215,000.00	215,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			506,158.00	506,158.00	346,136.25	506,158.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(230,718.00)	(230,718.00)	(471.76)	(242,303.00)	11,585.00	-5.0%
Transfers of Indirect Costs - Interfund		7350	(234,227.00)	(234,227.00)	0.00	(235,220.00)	993.00	-0.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(464,945.00)	(464,945.00)	(471.76)	(477,523.00)	12,578.00	-2.7%
TOTAL, EXPENDITURES			51,210,264.00	51,212,997.18	14,843,244.56	50,226,950.18	986,047.00	1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(9,433,287.00)	(9,433,287.00)	0.00	(9,857,814.00)	(424,527.00)	4.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,433,287.00)	(9,433,287.00)	0.00	(9,857,814.00)	(424,527.00)	4.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(9,433,287.00)	(9,433,287.00)	0.00	(9,857,814.00)	(424,527.00)	4.5%

2011-12 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	1,190,574.00	1,190,574.00	0.00	1,189,286.00	(1,288.00)	-0.1%
2) Federal Revenue		8100-8299	6,033,633.00	6,782,512.75	987,626.75	6,309,493.75	(473,019.00)	-7.0%
3) Other State Revenue		8300-8599	5,228,067.00	5,228,067.00	2,021,180.46	4,997,694.46	(230,372.54)	-4.4%
4) Other Local Revenue		8600-8799	1,834,309.00	2,947,734.78	1,329,385.83	2,363,779.78	(583,955.00)	-19.8%
5) TOTAL, REVENUES			14,286,583.00	16,148,888.53	4,338,193.04	14,860,253.99		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,461,022.00	7,821,646.00	2,301,712.37	7,666,423.78	155,222.22	2.0%
2) Classified Salaries		2000-2999	4,549,787.00	4,549,787.00	1,368,721.09	4,671,963.00	(122,176.00)	-2.7%
3) Employee Benefits		3000-3999	3,786,342.00	3,835,672.00	1,209,369.50	4,053,554.00	(217,882.00)	-5.7%
4) Books and Supplies		4000-4999	1,368,017.00	3,281,761.17	631,630.73	1,809,411.70	1,472,349.47	44.9%
5) Services and Other Operating Expenditures		5000-5999	5,905,488.00	6,162,394.85	1,057,994.57	5,924,216.00	238,178.85	3.9%
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	418,496.00	418,496.00	196,075.00	418,496.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	230,718.00	230,718.00	471.76	242,303.00	(11,585.00)	-5.0%
9) TOTAL, EXPENDITURES			23,719,870.00	26,300,475.02	6,765,975.02	24,786,367.48		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(9,433,287.00)	(10,151,586.49)	(2,427,781.98)	(9,926,113.49)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	9,433,287.00	9,433,287.00	0.00	9,857,814.00	424,527.00	4.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,433,287.00	9,433,287.00	0.00	9,857,814.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(718,299.49)	(2,427,781.98)	(68,299.49)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	718,299.49	718,299.49		718,299.49	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)			718,299.49	718,299.49		718,299.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			718,299.49	718,299.49		718,299.49		
2) Ending Balance, June 30 (E + F1e)			718,299.49	0.00		650,000.00		
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	718,299.49	0.00		650,000.00		
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 (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,190,574.00	1,190,574.00	0.00	1,189,286.00	(1,288.00)	-0.1%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			1,190,574.00	1,190,574.00	0.00	1,189,286.00	(1,288.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,543,392.00	1,543,392.00	0.00	1,548,373.00	4,981.00	0.3%
Special Education Discretionary Grants		8182	191,040.00	191,040.00	0.00	191,040.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000- 4139, 4201-4215, 4610, 5510	8290	4,299,201.00	4,888,262.75	987,626.75	4,510,262.75	(378,000.00)	-7.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	159,818.00	0.00	59,818.00	(100,000.00)	-62.6%
TOTAL, FEDERAL REVENUE			6,033,633.00	6,782,512.75	987,626.75	6,309,493.75	(473,019.00)	-7.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	563,153.00	563,153.00	157,634.00	281,491.00	(281,662.00)	-50.0%
Economic Impact Aid	7090-7091	8311	2,603,773.00	2,603,773.00	584,876.00	2,603,773.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	166,425.00	166,425.00	30,670.46	189,450.46	23,025.46	13.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence								
Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,894,716.00	1,894,716.00	1,248,000.00	1,922,980.00	28,264.00	1.5%
TOTAL, OTHER STATE REVENUE			5,228,067.00	5,228,067.00	2,021,180.46	4,997,694.46	(230,372.54)	-4.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%

2011-12 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

43 69450 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	115,196.38	108,423.24	108,423.24	(6,773.14)	-5.9%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	100,000.00	1,098,229.40	1,017,384.59	451,852.54	(646,376.86)	-58.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	1,734,309.00	1,734,309.00	203,578.00	1,803,504.00	69,195.00	4.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,834,309.00	2,947,734.78	1,329,385.83	2,363,779.78	(583,955.00)	-19.8%
TOTAL, REVENUES			14,286,583.00	16,148,888.53	4,338,193.04	14,860,253.99	(1,288,634.54)	-8.0%

2011-12 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

43 69450 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	6,073,038.00	6,430,662.00	1,874,196.40	6,217,898.53	212,763.47	3.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	6,839.76	8,589.25	(8,589.25)	New
Certificated Supervisors' and Administrators' Salaries		1300	362,819.00	365,819.00	118,251.99	370,596.00	(4,777.00)	-1.3%
Other Certificated Salaries		1900	1,025,165.00	1,025,165.00	302,424.22	1,069,340.00	(44,175.00)	-4.3%
TOTAL, CERTIFICATED SALARIES			7,461,022.00	7,821,646.00	2,301,712.37	7,666,423.78	155,222.22	2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,751,285.00	1,751,285.00	499,525.08	1,774,732.00	(23,447.00)	-1.3%
Classified Support Salaries		2200	1,472,078.00	1,472,078.00	491,486.42	1,643,065.00	(170,987.00)	-11.6%
Classified Supervisors' and Administrators' Salaries		2300	175,620.00	175,620.00	58,786.08	175,345.00	275.00	0.2%
Clerical, Technical and Office Salaries		2400	584,608.00	584,608.00	169,664.61	519,376.00	65,232.00	11.2%
Other Classified Salaries		2900	566,196.00	566,196.00	149,258.90	559,445.00	6,751.00	1.2%
TOTAL, CLASSIFIED SALARIES			4,549,787.00	4,549,787.00	1,368,721.09	4,671,963.00	(122,176.00)	-2.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	605,542.00	639,716.00	179,674.65	635,626.00	4,090.00	0.6%
PERS		3201-3202	436,464.00	436,464.00	143,590.44	494,079.00	(57,615.00)	-13.2%
OASDI/Medicare/Alternative		3301-3302	457,191.00	463,348.00	128,482.69	474,655.00	(11,307.00)	-2.4%
Health and Welfare Benefits		3401-3402	1,799,532.00	1,799,532.00	608,222.90	1,920,975.00	(121,443.00)	-6.7%
Unemployment Insurance		3501-3502	172,657.00	172,657.00	56,375.73	185,615.00	(12,958.00)	-7.5%
Workers' Compensation		3601-3602	273,420.00	282,419.00	81,604.89	301,282.00	(18,863.00)	-6.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	41,536.00	41,536.00	11,418.20	41,322.00	214.00	0.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,786,342.00	3,835,672.00	1,209,369.50	4,053,554.00	(217,882.00)	-5.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	90,266.00	90,266.00	272,912.25	262,281.00	(172,015.00)	-190.6%
Books and Other Reference Materials		4200	355,338.00	555,338.00	101,847.78	318,195.46	237,142.54	42.7%
Materials and Supplies		4300	880,513.00	2,594,257.17	211,159.72	1,174,693.24	1,419,563.93	54.7%
Noncapitalized Equipment		4400	41,900.00	41,900.00	45,710.98	54,242.00	(12,342.00)	-29.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,368,017.00	3,281,761.17	631,630.73	1,809,411.70	1,472,349.47	44.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	2,910,000.00	(2,910,000.00)	New
Travel and Conferences		5200	53,146.00	53,779.91	12,759.50	49,319.00	4,460.91	8.3%
Dues and Memberships		5300	600.00	600.00	2,537.12	8,572.00	(7,972.00)	-1328.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	25,000.00	25,000.00	5,080.00	25,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	826,271.00	826,271.00	252,088.43	859,014.00	(32,743.00)	-4.0%
Transfers of Direct Costs		5710	656,615.00	656,615.00	21,113.09	592,915.00	63,700.00	9.7%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,315,405.00	4,571,677.94	759,393.91	1,452,645.00	3,119,032.94	68.2%
Communications		5900	28,451.00	28,451.00	5,022.52	26,751.00	1,700.00	6.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,905,488.00	6,162,394.85	1,057,994.57	5,924,216.00	238,178.85	3.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	418,496.00	418,496.00	196,075.00	418,496.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			418,496.00	418,496.00	196,075.00	418,496.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	230,718.00	230,718.00	471.76	242,303.00	(11,585.00)	-5.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			230,718.00	230,718.00	471.76	242,303.00	(11,585.00)	-5.0%
TOTAL, EXPENDITURES			23,719,870.00	26,300,475.02	6,765,975.02	24,786,367.48	1,514,107.54	5.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	9,433,287.00	9,433,287.00	0.00	9,857,814.00	424,527.00	4.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			9,433,287.00	9,433,287.00	0.00	9,857,814.00	424,527.00	4.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			9,433,287.00	9,433,287.00	0.00	9,857,814.00	(424,527.00)	4.5%

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

43 69450 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	48,337,563.00	48,337,563.00	4,634,419.56	45,658,727.00	(2,678,836.00)	-5.5%
2) Federal Revenue		8100-8299	6,033,633.00	6,782,512.75	987,626.75	6,309,493.75	(473,019.00)	-7.0%
3) Other State Revenue		8300-8599	14,346,379.00	14,346,379.00	4,161,505.67	15,116,611.46	770,232.46	5.4%
4) Other Local Revenue		8600-8799	4,513,452.00	5,626,877.78	1,602,750.32	5,141,286.78	(485,591.00)	-8.6%
5) TOTAL, REVENUES			73,231,027.00	75,093,332.53	11,386,302.30	72,226,118.99		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	38,127,881.00	38,488,505.00	10,463,575.96	37,767,971.78	720,533.22	1.9%
2) Classified Salaries		2000-2999	9,756,532.00	9,756,532.00	2,796,400.43	9,265,646.00	490,886.00	5.0%
3) Employee Benefits		3000-3999	14,092,573.00	14,141,903.00	4,668,581.81	14,355,524.00	(213,621.00)	-1.5%
4) Books and Supplies		4000-4999	2,163,174.00	4,079,651.35	794,484.89	2,610,801.88	1,468,849.47	36.0%
5) Services and Other Operating Expenditures		5000-5999	10,099,547.00	10,356,453.85	2,343,965.24	10,323,940.00	32,513.85	0.3%
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	924,654.00	924,654.00	542,211.25	924,654.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(234,227.00)	(234,227.00)	0.00	(235,220.00)	993.00	-0.4%
9) TOTAL, EXPENDITURES			74,930,134.00	77,513,472.20	21,609,219.58	75,013,317.66		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,699,107.00)	(2,420,139.67)	(10,222,917.28)	(2,787,198.67)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

43 69450 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,699,107.00)	(2,420,139.67)	(10,222,917.28)	(2,787,198.67)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,730,553.56	6,730,553.56		6,730,553.56	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,730,553.56	6,730,553.56		6,730,553.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,730,553.56	6,730,553.56		6,730,553.56		
2) Ending Balance, June 30 (E + F1e)			5,031,446.56	4,310,413.89		3,943,354.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	51,907.95	51,907.95		51,907.95		
Prepaid Expenditures		9713	489,816.71	489,816.71		489,816.71		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	718,299.49	0.00		650,000.00		
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	2,247,904.00	2,247,904.00		2,250,400.00		
Unassigned/Unappropriated Amount		9790	1,498,518.41	1,495,785.23		476,230.23		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	26,753,542.00	26,753,542.00	3,176,376.00	25,102,538.00	(1,651,004.00)	-6.2%
Charter Schools General Purpose Entitlement - State Aid		8015	2,093,986.00	2,093,986.00	245,532.00	1,924,408.00	(169,578.00)	-8.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	130,351.00	130,351.00	0.00	130,351.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	15,972,395.00	15,972,395.00	0.00	15,955,624.00	(16,771.00)	-0.1%
Unsecured Roll Taxes		8042	1,283,720.00	1,283,720.00	1,214,427.47	1,283,720.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	346,903.00	346,903.00	213,449.31	311,939.00	(34,964.00)	-10.1%
Education Revenue Augmentation Fund (ERAF)		8045	2,652,755.00	2,652,755.00	0.00	2,628,630.00	(24,125.00)	-0.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			49,233,652.00	49,233,652.00	4,849,784.78	47,337,210.00	(1,896,442.00)	-3.9%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,190,574.00)	(1,190,574.00)	0.00	(1,189,286.00)	1,288.00	-0.1%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,190,574.00	1,190,574.00	0.00	1,189,286.00	(1,288.00)	-0.1%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	95,921.00	95,921.00	41,597.78	90,134.00	(5,787.00)	-6.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(992,010.00)	(992,010.00)	(256,963.00)	(1,768,617.00)	(776,607.00)	78.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			48,337,563.00	48,337,563.00	4,634,419.56	45,658,727.00	(2,678,836.00)	-5.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,543,392.00	1,543,392.00	0.00	1,548,373.00	4,981.00	0.3%
Special Education Discretionary Grants		8182	191,040.00	191,040.00	0.00	191,040.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	4,299,201.00	4,888,262.75	987,626.75	4,510,262.75	(378,000.00)	-7.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	159,818.00	0.00	59,818.00	(100,000.00)	-62.6%
TOTAL, FEDERAL REVENUE			6,033,633.00	6,782,512.75	987,626.75	6,309,493.75	(473,019.00)	-7.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	563,153.00	563,153.00	157,634.00	281,491.00	(281,662.00)	-50.0%
Economic Impact Aid	7090-7091	8311	2,603,773.00	2,603,773.00	584,876.00	2,603,773.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,400,000.00	2,400,000.00	777,546.00	3,000,000.00	600,000.00	25.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	133,822.00	133,822.00	133,822.00	New
Lottery - Unrestricted and Instructional Materials		8560	1,222,035.00	1,222,035.00	53,875.67	1,256,400.46	34,365.46	2.8%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,557,418.00	7,557,418.00	2,453,752.00	7,841,125.00	283,707.00	3.8%
TOTAL, OTHER STATE REVENUE			14,346,379.00	14,346,379.00	4,161,505.67	15,116,611.46	770,232.46	5.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,120,000.00	1,120,000.00	0.00	1,120,000.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	1,000.00	1,000.00	2,012.51	1,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	284,987.00	284,987.00	75,162.91	246,480.00	(38,507.00)	-13.5%
Interest		8660	104,856.00	104,856.00	99,315.64	201,523.00	96,667.00	92.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	19,000.00	134,196.38	114,246.44	127,423.24	(6,773.14)	-5.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,229,300.00	2,227,529.40	1,108,434.82	1,621,356.54	(606,172.86)	-27.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	1,734,309.00	1,734,309.00	203,578.00	1,803,504.00	69,195.00	4.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,513,452.00	5,626,877.78	1,602,750.32	5,141,286.78	(485,591.00)	-8.6%
TOTAL, REVENUES			73,231,027.00	75,093,332.53	11,386,302.30	72,226,118.99	(2,867,213.54)	-3.8%

2011-12 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance43 69450 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	33,107,254.00	33,464,878.00	8,949,856.51	32,597,750.53	867,127.47	2.6%
Certificated Pupil Support Salaries		1200	1,023,917.00	1,023,917.00	285,176.32	1,009,615.25	14,301.75	1.4%
Certificated Supervisors' and Administrators' Salaries		1300	2,969,045.00	2,972,045.00	916,716.96	3,054,961.00	(82,916.00)	-2.8%
Other Certificated Salaries		1900	1,027,665.00	1,027,665.00	311,826.17	1,105,645.00	(77,980.00)	-7.6%
TOTAL, CERTIFICATED SALARIES			38,127,881.00	38,488,505.00	10,463,575.96	37,767,971.78	720,533.22	1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,751,285.00	1,751,285.00	499,525.08	1,774,732.00	(23,447.00)	-1.3%
Classified Support Salaries		2200	3,010,658.00	3,010,658.00	1,014,527.71	3,187,269.00	(176,611.00)	-5.9%
Classified Supervisors' and Administrators' Salaries		2300	1,014,469.00	1,014,469.00	340,885.26	1,013,792.00	677.00	0.1%
Clerical, Technical and Office Salaries		2400	3,071,884.00	3,071,884.00	724,271.77	2,388,368.00	683,516.00	22.3%
Other Classified Salaries		2900	908,236.00	908,236.00	217,190.61	901,485.00	6,751.00	0.7%
TOTAL, CLASSIFIED SALARIES			9,756,532.00	9,756,532.00	2,796,400.43	9,265,646.00	490,886.00	5.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,261,760.00	3,295,934.00	842,327.89	3,092,114.00	203,820.00	6.2%
PERS		3201-3202	1,058,262.00	1,058,262.00	297,716.46	962,826.00	95,436.00	9.0%
OASDI/Medicare/Alternative		3301-3302	1,240,359.00	1,246,516.00	343,784.68	1,273,464.00	(26,948.00)	-2.2%
Health and Welfare Benefits		3401-3402	5,937,999.00	5,937,999.00	2,031,243.93	6,370,855.00	(432,856.00)	-7.3%
Unemployment Insurance		3501-3502	713,736.00	713,736.00	205,471.25	732,255.00	(18,519.00)	-2.6%
Workers' Compensation		3601-3602	1,064,401.00	1,073,400.00	296,413.12	1,112,477.00	(39,077.00)	-3.6%
OPEB, Allocated		3701-3702	738,835.00	738,835.00	610,608.72	738,835.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	77,221.00	77,221.00	41,015.76	72,698.00	4,523.00	5.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,092,573.00	14,141,903.00	4,668,581.81	14,355,524.00	(213,621.00)	-1.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	380,266.00	380,266.00	272,912.25	552,281.00	(172,015.00)	-45.2%
Books and Other Reference Materials		4200	361,449.00	561,449.00	107,719.93	324,306.46	237,142.54	42.2%
Materials and Supplies		4300	1,330,559.00	3,047,036.35	342,578.81	1,615,972.42	1,431,063.93	47.0%
Noncapitalized Equipment		4400	90,900.00	90,900.00	71,273.90	118,242.00	(27,342.00)	-30.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,163,174.00	4,079,651.35	794,484.89	2,610,801.88	1,468,849.47	36.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	2,910,000.00	(2,910,000.00)	New
Travel and Conferences		5200	172,584.00	173,217.91	43,697.15	176,391.00	(3,173.09)	-1.8%
Dues and Memberships		5300	12,746.00	12,746.00	17,632.07	20,718.00	(7,972.00)	-62.5%
Insurance		5400-5450	466,416.00	466,416.00	320,534.22	466,416.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,912,000.00	1,912,000.00	455,391.01	1,912,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,007,371.00	1,007,371.00	292,491.45	1,040,114.00	(32,743.00)	-3.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(80,964.00)	(80,964.00)	(5,000.52)	(81,664.00)	700.00	-0.9%
Professional/Consulting Services and Operating Expenditures		5800	5,545,386.00	5,801,658.94	1,127,241.28	2,817,657.00	2,984,001.94	51.4%
Communications		5900	1,064,008.00	1,064,008.00	91,978.58	1,062,308.00	1,700.00	0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,099,547.00	10,356,453.85	2,343,965.24	10,323,940.00	32,513.85	0.3%

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

43 69450 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	33,400.00	33,400.00	0.00	33,400.00	0.00	0.0%
Payments to JPAs		7143	418,496.00	418,496.00	196,075.00	418,496.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	257,758.00	257,758.00	131,136.25	257,758.00	0.00	0.0%
Other Debt Service - Principal		7439	215,000.00	215,000.00	215,000.00	215,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			924,654.00	924,654.00	542,211.25	924,654.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(234,227.00)	(234,227.00)	0.00	(235,220.00)	993.00	-0.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(234,227.00)	(234,227.00)	0.00	(235,220.00)	993.00	-0.4%
TOTAL, EXPENDITURES			74,930,134.00	77,513,472.20	21,609,219.58	75,013,317.66	2,500,154.54	3.2%

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

43 69450 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	8,617.41	8,617.41	8,471.79	8,560.08	(57.33)	-1%
2. Special Education	247.59	247.59	248.21	248.21	0.62	0%
HIGH SCHOOL						
3. General Education	0.00	0.00	0.00	0.00	0.00	0%
4. Special Education	0.00	0.00	0.00	0.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	69.66	69.66	69.94	69.94	0.28	0%
7. TOTAL, K-12 ADA	8,934.66	8,934.66	8,789.94	8,878.23	(56.43)	-1%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	8,934.66	8,934.66	8,789.94	8,878.23	(56.43)	-1%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	645.00	645.00	620.00	620.00	(25.00)	-4%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	645.00	645.00	620.00	620.00	(25.00)	-4%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Object	July	August	September	October	November	December
A. BEGINNING CASH	9110	111,193.96	6,878,520.26	7,055,719.68	7,914,744.94	5,740,127.31	4,906,782.49
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	99,655.91	143,093.17	29,932.48	1,155,195.22	2,227,235.82	6,273,125.13
Principal Apportionment	8010-8019	0.00	0.00	3,421,908.00	0.00	2,410,196.00	2,194,898.96
Miscellaneous Funds	8080-8099	7,324.38	11,980.31	(166,933.35)	(67,736.56)	11,173.66	(257,369.48)
Federal Revenue	8100-8299	0.00	426,818.16	788,196.53	(227,387.94)	81,309.00	833,504.16
Other State Revenue	8300-8599	436,087.00	2,925,508.00	(1,054,959.59)	1,854,910.26	459,108.00	2,799,368.70
Other Local Revenue	8600-8799	91,884.61	1,070,227.48	31,960.30	408,677.93	192,682.70	111,459.03
Interfund Transfers In	8910-8929	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
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		634,951.90	4,577,627.12	3,050,064.37	3,123,658.91	5,381,705.18	11,954,986.50
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	284,317.29	3,469,484.79	3,451,907.21	3,257,866.67	3,432,928.83	3,226,500.74
Classified Salaries	2000-2999	386,765.98	775,082.77	798,829.89	835,721.79	791,418.16	785,428.20
Employee Benefits	3000-3999	1,356,952.06	1,078,208.59	1,105,574.89	1,127,846.27	1,169,177.09	1,010,253.82
Books, Supplies and Services	4000-5999	105,274.47	1,108,616.83	701,286.66	1,223,272.17	829,287.11	1,464,494.47
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	0.00	346,136.25	104,470.00	91,605.00	33,400.00	0.00
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
Other Disbursements/ Non Expenditures							
TOTAL DISBURSEMENTS		2,133,309.80	6,777,529.23	6,162,068.65	6,536,311.90	6,256,211.19	6,486,677.23
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	3,502,319.55	4,995,065.37	4,375,334.05	1,227,575.13	53,573.25	8,349.73
Accounts Payable	9500	(4,763,364.65)	2,617,963.84	404,304.51	(10,460.23)	12,412.06	8,771,162.26
TOTAL PRIOR YEAR TRANSACTIONS		8,265,684.20	2,377,101.53	3,971,029.54	1,238,035.36	41,161.19	(8,762,812.53)
E. NET INCREASE/DECREASE (B - C + D)		6,767,326.30	177,199.42	859,025.26	(2,174,617.63)	(833,344.82)	(3,294,503.26)
F. ENDING CASH (A + E)		6,878,520.26	7,055,719.68	7,914,744.94	5,740,127.31	4,906,782.49	1,612,279.23
G. ENDING CASH, PLUS ACCRUALS							

ACTUALS THROUGH THE MONTH OF (Enter Month Name):		January	February	March	April	May	June	Accruals	TOTAL
A. BEGINNING CASH		1,612,279.23	3,594,757.70	7,382,543.77	5,381,042.89	6,559,875.96	2,109,284.86		
B. RECEIPTS									
Revenue Limit Sources	9110								
Property Taxes	8020-8079	109,661.77	59,843.16	1,619,014.36	4,535,030.70	427,007.64	3,631,468.64	0.00	20,310,264.00
Principal Apportionment	8010-8019	6,837,817.34	135,134.73	0.00	1,243,239.52	405,404.19	0.00	10,378,347.26	27,026,946.00
Miscellaneous Funds	8080-8099	(122,804.92)	(220,724.71)	(123,744.21)	(182,310.25)	(123,548.98)	(328,813.76)	(114,975.13)	(1,678,483.00)
Federal Revenue	8100-8299	586,461.02	183,391.08	1,216,832.84	212,159.57	795,802.69	1,038,230.13	374,176.51	6,309,483.75
Other State Revenue	8300-8599	934,608.47	775,304.59	1,204,226.73	1,086,919.00	388,522.86	837,475.16	2,469,572.28	15,116,611.46
Other Local Revenue	8600-8799	582,305.41	676,993.67	101,233.71	592,625.82	323,963.35	872,201.21	85,071.56	5,141,286.78
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
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		8,928,049.09	1,609,942.52	4,017,563.43	7,487,664.36	2,217,151.75	6,050,561.38	13,192,192.48	72,226,118.99
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,646,923.42	3,328,033.25	3,347,409.33	3,313,294.48	3,555,652.67	3,429,998.16	23,654.94	37,767,971.78
Classified Salaries	2000-2999	804,672.80	763,599.37	763,073.86	776,794.75	772,522.23	996,269.17	15,467.03	9,265,646.00
Employee Benefits	3000-3999	1,258,972.85	1,279,895.87	1,235,943.44	1,208,617.35	1,263,355.95	1,299,634.73	(38,908.91)	14,355,524.00
Books, Supplies and Services	4000-5999	962,257.36	659,781.15	937,435.39	1,069,317.88	1,130,807.70	1,780,748.78	962,161.92	12,934,741.89
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	107,518.60	266,855.96	59,107.25	0.00	0.00	0.00	(319,659.06)	689,434.00
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
Other Disbursements/ Non Expenditures									0.00
TOTAL DISBURSEMENTS		6,780,345.03	6,298,165.60	6,342,969.27	6,368,024.46	6,722,338.55	7,506,650.84	642,715.92	75,013,317.67
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200	239,788.82	30,819.05	380,878.29	31,423.80	6,610.49	793,109.04	(13,192,192.48)	2,452,684.09
Accounts Payable	9500	405,014.41	(8,445,190.10)	56,973.33	(27,769.37)	(47,985.21)	701,514.55	(642,715.92)	(968,140.52)
TOTAL PRIOR YEAR TRANSACTIONS		(165,225.59)	8,476,009.15	323,904.96	59,193.17	54,595.70	91,594.49	(12,549,476.56)	3,420,794.61
E. NET INCREASE/DECREASE (B - C + D)		1,982,478.47	3,787,786.07	(2,001,500.86)	1,178,833.07	(4,450,591.10)	(1,364,494.97)	0.00	633,595.93
F. ENDING CASH (A + E)		3,594,757.70	7,382,543.77	5,381,042.89	6,559,875.96	2,109,284.86	744,789.89		
G. ENDING CASH, PLUS ACCRUALS									744,789.89

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	44,469,441.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,232.55	3.11%	6,426.21	2.80%	6,605.83
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		8,878.23	-1.56%	8,739.94	0.00%	8,739.94
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		55,334,012.39	1.50%	56,164,689.83	2.80%	57,734,557.85
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%		0.00%	
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		55,334,012.39	1.50%	56,164,689.83	2.80%	57,734,557.85
f. Deficit Factor (Form RLI, line 16)		0.80246	0.00%	0.80246	0.00%	0.80246
g. Deficient Revenue Limit (Line A1e times line A1f, ID 0284)		44,403,331.58	1.50%	45,069,917.00	2.80%	46,329,673.29
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		3,134,720.00	8.19%	3,391,400.00	2.80%	3,486,260.00
i. Revenue Limit Transfers (Objects 8091 and 8097)		(1,189,286.00)	3.11%	(1,226,242.00)	2.79%	(1,260,515.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(1,879,324.00)	-118.52%	347,993.00	-2.78%	338,335.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		44,469,441.58	7.00%	47,583,068.00	2.75%	48,893,753.29
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	10,118,917.00	-1.72%	9,944,646.00	0.00%	9,944,646.00
4. Other Local Revenues	8600-8799	2,777,507.00	-4.67%	2,647,847.00	0.00%	2,647,847.00
5. Other Financing Sources	8900-8999	(9,857,814.00)	-3.19%	(9,543,040.00)	1.08%	(9,646,212.00)
6. Total (Sum lines A1k thru A5)		47,508,051.58	6.58%	50,632,521.00	2.38%	51,840,034.29
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				30,101,548.00		30,454,713.00
b. Step & Column Adjustment				353,165.00		414,209.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	30,101,548.00	1.17%	30,454,713.00	1.36%	30,868,922.00
2. Classified Salaries						
a. Base Salaries				4,593,683.00		4,786,103.00
b. Step & Column Adjustment				192,420.00		37,997.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,593,683.00	4.19%	4,786,103.00	0.79%	4,824,100.00
3. Employee Benefits	3000-3999	10,301,970.00	2.44%	10,553,197.00	0.63%	10,619,479.00
4. Books and Supplies	4000-4999	801,390.18	-0.34%	798,657.00	0.00%	798,657.00
5. Services and Other Operating Expenditures	5000-5999	4,399,724.00	0.15%	4,406,447.00	-0.20%	4,397,598.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	506,158.00	-46.64%	270,102.00	-87.63%	33,400.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(477,523.00)	-0.96%	(472,957.00)	0.99%	(477,627.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		50,226,950.18	1.13%	50,796,262.00	0.53%	51,064,529.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,718,898.60)		(163,741.00)		775,505.29
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,012,254.07		3,293,355.47		3,129,614.47
2. Ending Fund Balance (Sum lines C and D1)		3,293,355.47		3,129,614.47		3,905,119.76
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	566,724.66		566,725.00		566,725.00
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,250,400.00		2,230,267.00		2,244,423.00
2. Unassigned/Unappropriated	9790	476,230.23		332,622.47		1,093,971.76
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,293,354.89		3,129,614.47		3,905,119.76

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,250,400.00		2,230,267.00		2,244,423.00
c. Unassigned/Unappropriated	9790	476,230.23		332,622.47		1,093,971.76
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		2,726,630.23		2,562,889.47		3,338,394.76
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.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	1,189,286.00	3.11%	1,226,242.00	2.79%	1,260,515.00
2. Federal Revenues	8100-8299	6,309,493.75	-11.98%	5,553,648.00	0.00%	5,553,648.00
3. Other State Revenues	8300-8599	4,997,694.46	5.37%	5,265,967.00	0.31%	5,282,219.00
4. Other Local Revenues	8600-8799	2,363,779.78	-17.21%	1,957,087.00	2.55%	2,006,985.00
5. Other Financing Sources	8900-8999	9,857,814.00	-3.19%	9,543,040.00	1.08%	9,646,212.00
6. Total (Sum lines A1 thru A5)		24,718,067.99	-4.74%	23,545,984.00	0.86%	23,749,579.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				7,666,423.78		7,534,318.00
b. Step & Column Adjustment				114,996.00		129,242.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(247,101.78)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,666,423.78	-1.72%	7,534,318.00	1.72%	7,663,560.00
2. Classified Salaries						
a. Base Salaries				4,671,963.00		4,583,219.00
b. Step & Column Adjustment				70,079.00		58,408.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(158,823.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,671,963.00	-1.90%	4,583,219.00	1.27%	4,641,627.00
3. Employee Benefits	3000-3999	4,053,554.00	1.06%	4,096,594.00	0.80%	4,129,561.00
4. Books and Supplies	4000-4999	1,809,411.70	-14.79%	1,541,721.00	-0.61%	1,532,387.00
5. Services and Other Operating Expenditures	5000-5999	5,924,216.00	-13.22%	5,141,218.00	-0.15%	5,133,530.00
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	418,496.00	0.00%	418,496.00	0.00%	418,496.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	242,303.00	-4.91%	230,418.00	0.00%	230,418.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		24,786,367.48	-5.00%	23,545,984.00	0.86%	23,749,579.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(68,299.49)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		718,299.49		650,000.00		650,000.00
2. Ending Fund Balance (Sum lines C and D1)		650,000.00		650,000.00		650,000.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	650,000.00		650,000.00		650,000.00
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		650,000.00		650,000.00		650,000.00
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The adjustment for FY 2012-13 is due to loss of Job Bill Funding. Also carryover from FY 2010-11 is included in FY 2011-12.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	45,658,727.00	6.90%	48,809,310.00	2.76%	50,154,268.29
2. Federal Revenues	8100-8299	6,309,493.75	-11.98%	5,553,648.00	0.00%	5,553,648.00
3. Other State Revenues	8300-8599	15,116,611.46	0.62%	15,210,613.00	0.11%	15,226,865.00
4. Other Local Revenues	8600-8799	5,141,286.78	-10.43%	4,604,934.00	1.08%	4,654,832.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		72,226,119.57	2.70%	74,178,505.00	1.90%	75,589,613.29
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				37,767,971.78		37,989,031.00
b. Step & Column Adjustment				468,161.00		543,451.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(247,101.78)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	37,767,971.78	0.59%	37,989,031.00	1.43%	38,532,482.00
2. Classified Salaries						
a. Base Salaries				9,265,646.00		9,369,322.00
b. Step & Column Adjustment				262,499.00		96,405.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(158,823.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,265,646.00	1.12%	9,369,322.00	1.03%	9,465,727.00
3. Employee Benefits	3000-3999	14,355,524.00	2.05%	14,649,791.00	0.68%	14,749,040.00
4. Books and Supplies	4000-4999	2,610,801.88	-10.36%	2,340,378.00	-0.40%	2,331,044.00
5. Services and Other Operating Expenditures	5000-5999	10,323,940.00	-7.52%	9,547,665.00	-0.17%	9,531,128.00
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	924,654.00	-25.53%	688,598.00	-34.37%	451,896.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(235,220.00)	3.11%	(242,539.00)	1.93%	(247,209.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		75,013,317.66	-0.89%	74,342,246.00	0.63%	74,814,108.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,787,198.09)		(163,741.00)		775,505.29
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,730,553.56		3,943,355.47		3,779,614.47
2. Ending Fund Balance (Sum lines C and D1)		3,943,355.47		3,779,614.47		4,555,119.76
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	566,724.66		566,725.00		566,725.00
b. Restricted	9740	650,000.00		650,000.00		650,000.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,250,400.00		2,230,267.00		2,244,423.00
2. Unassigned/Unappropriated	9790	476,230.23		332,622.47		1,093,971.76
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		3,943,354.89		3,779,614.47		4,555,119.76

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,250,400.00		2,230,267.00		2,244,423.00
c. Unassigned/Unappropriated	9790	476,230.23		332,622.47		1,093,971.76
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)		2,726,630.23		2,562,889.47		3,338,394.76
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.63%		3.45%		4.46%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		8,720.00		8,670.00		8,670.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		75,013,317.66		74,342,246.00		74,814,108.00
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)		75,013,317.66		74,342,246.00		74,814,108.00
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)		2,250,399.53		2,230,267.38		2,244,423.24
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)		2,250,399.53		2,230,267.38		2,244,423.24
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,074.12	6,074.12	6,074.12
2. Inflation Increase	0041	137.00	137.00	137.00
3. All Other Adjustments	0042, 0525, 0719	21.43	21.43	21.43
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,232.55	6,232.55	6,232.55
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,232.55	6,232.55	6,232.55
b. Revenue Limit ADA	0033	8,934.66	8,934.66	8,878.23
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	55,685,715.18	55,685,715.18	55,334,012.39
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	55,685,715.18	55,685,715.18	55,334,012.39
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.80246	0.80246	0.80246
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	44,685,559.00	44,685,559.00	44,403,331.58
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	587,180.00	587,180.00	693,520.00
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	95,921.00	95,921.00	90,134.00
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)	---	491,259.00	491,259.00	603,386.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	45,176,818.00	45,176,818.00	45,006,717.58

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	20,386,124.00	20,386,124.00	20,310,264.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	2,297,819.00	2,297,819.00	2,978,929.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	18,088,305.00	18,088,305.00	17,331,335.00
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	27,088,513.00	27,088,513.00	27,675,382.58
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	334,971.00	334,971.00	335,114.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	0.00	(2,237,730.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(334,971.00)	(334,971.00)	(2,572,844.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	26,753,542.00	26,753,542.00	25,102,538.58

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	0.00	0.00	0.00
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	0.00	0.00	0.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	0.00	0.00	0.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2011-12)	8,934.66	8,878.23	-0.6%	Met
1st Subsequent Year (2012-13)	8,884.66	8,739.94	-1.6%	Met
2nd Subsequent Year (2013-14)	8,884.66	8,739.94	-1.6%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2011-12)	9,187	9,036	-1.6%	Met
1st Subsequent Year (2012-13)	9,135	8,984	-1.7%	Met
2nd Subsequent Year (2013-14)	9,135	8,984	-1.7%	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 budget adoption 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. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines 3, 6, and 25)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2008-09)	9,563	9,899	96.6%
Second Prior Year (2009-10)	9,612	9,998	96.1%
First Prior Year (2010-11)	8,951	9,244	96.8%
Historical Average Ratio:			96.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.0%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2011-12)	8,720	9,036	96.5%	Met
1st Subsequent Year (2012-13)	8,670	8,984	96.5%	Met
2nd Subsequent Year (2013-14)	8,670	8,984	96.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

District's Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2011-12)	47,139,666.00	45,412,802.00	-3.7%	Not Met
1st Subsequent Year (2012-13)	48,656,494.00	48,396,839.00	-0.5%	Met
2nd Subsequent Year (2013-14)	49,892,241.00	49,646,937.00	-0.5%	Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

The \$250 per ADA Revenue Limit Trigger Cuts was built in the projection of the 1st Interim, but it was not included in the Adoption Budget.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2008-09)	51,432,633.49	52,425,227.45	98.1%
Second Prior Year (2009-10)	47,487,476.01	51,392,219.67	92.4%
First Prior Year (2010-11)	44,386,041.09	49,393,600.04	89.9%
	Historical Average Ratio:		93.5%

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	90.5% to 96.5%	90.5% to 96.5%	90.5% to 96.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2011-12)	44,997,201.00	50,226,950.18	89.6%	Not Met
1st Subsequent Year (2012-13)	45,794,013.00	50,796,262.00	90.2%	Not Met
2nd Subsequent Year (2013-14)	46,312,501.00	51,064,529.00	90.7%	Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

The ratio is low because the district funded some of classified positions or hours from Federal Job Bill grant under restricted fund.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2011-12)	6,033,633.00	6,309,493.75	4.6%	No
1st Subsequent Year (2012-13)	5,548,667.00	5,553,648.00	0.1%	No
2nd Subsequent Year (2013-14)	5,548,667.00	5,553,648.00	0.1%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2011-12)	14,346,379.00	15,116,611.46	5.4%	Yes
1st Subsequent Year (2012-13)	14,352,037.00	15,210,613.00	6.0%	Yes
2nd Subsequent Year (2013-14)	14,355,839.00	15,226,865.00	6.1%	Yes

Explanation:
(required if Yes)

The district adjusted CSR revenue at the 1st Interim for all 3 years according to the actual students and classroom teacher ratio.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2011-12)	4,513,452.00	5,141,286.78	13.9%	Yes
1st Subsequent Year (2012-13)	4,441,549.00	4,604,934.00	3.7%	No
2nd Subsequent Year (2013-14)	4,487,784.00	4,654,832.00	3.7%	No

Explanation:
(required if Yes)

The carryover is included in the current fiscal year and reflected in the 1st Interim, but not in the adoption budget.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2011-12)	2,163,174.00	2,610,801.88	20.7%	Yes
1st Subsequent Year (2012-13)	2,140,333.00	2,340,378.00	9.3%	Yes
2nd Subsequent Year (2013-14)	2,131,856.00	2,331,044.00	9.3%	Yes

Explanation:
(required if Yes)

The carryover is included in the current fiscal year and reflected in the 1st Interim, but not in the adoption budget.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2011-12)	10,099,547.00	10,323,940.00	2.2%	No
1st Subsequent Year (2012-13)	9,678,966.00	9,547,665.00	-1.4%	No
2nd Subsequent Year (2013-14)	9,672,315.00	9,531,128.00	-1.5%	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	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2011-12)	24,893,464.00	26,567,391.99	6.7%	Not Met
1st Subsequent Year (2012-13)	24,342,253.00	25,369,195.00	4.2%	Met
2nd Subsequent Year (2013-14)	24,392,290.00	25,435,345.00	4.3%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2011-12)	12,262,721.00	12,934,741.88	5.5%	Not Met
1st Subsequent Year (2012-13)	11,819,299.00	11,888,043.00	0.6%	Met
2nd Subsequent Year (2013-14)	11,804,171.00	11,862,172.00	0.5%	Met

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

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

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

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

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

The district adjusted CSR revenue at the 1st Interim for all 3 years according to the actual students and classroom teacher ratio.

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

The carryover is included in the current fiscal year and reflected in the 1st Interim, but not in the adoption budget.

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

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

The carryover is included in the current fiscal year and reflected in the 1st Interim, but not in the adoption budget.

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	749,301.34	1,801,882.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		1,789,000.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.6%	3.5%	4.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.2%	1.2%	1.5%

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 (2011-12)	(2,718,899.18)	50,226,950.18	5.4%	Not Met
1st Subsequent Year (2012-13)	(163,741.00)	50,796,262.00	0.3%	Met
2nd Subsequent Year (2013-14)	775,505.29	51,064,529.00	N/A	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 deficit spending is due to \$250 per ADA Revenue Limit Trigger Cuts.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2011-12)		3,943,354.89	Met
1st Subsequent Year (2012-13)		3,779,614.47	Met
2nd Subsequent Year (2013-14)		4,555,119.76	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2011-12)		744,789.89	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B)	8,720	8,670	8,670
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	75,013,317.66	74,342,246.00	74,814,108.00
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)	75,013,317.66	74,342,246.00	74,814,108.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,250,399.53	2,230,267.38	2,244,423.24
6. Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,250,399.53	2,230,267.38	2,244,423.24

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,250,400.00	2,230,267.00	2,244,423.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	476,230.23	332,622.47	1,093,971.76
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	2,726,630.23	2,562,889.47	3,338,394.76
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.63%	3.45%	4.46%
District's Reserve Standard (Section 10B, Line 7):	2,250,399.53	2,230,267.38	2,244,423.24
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2011-12)	(9,433,287.00)	(9,857,814.00)	4.5%	424,527.00	Met
1st Subsequent Year (2012-13)	(9,348,392.00)	(9,543,040.00)	2.1%	194,648.00	Met
2nd Subsequent Year (2013-14)	(9,448,436.00)	(9,646,212.00)	2.1%	197,776.00	Met
1b. Transfers In, General Fund *					
Current Year (2011-12)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2012-13)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2011-12)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2012-13)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2011
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	16	Fund 40	Fund 01 and Fund 25	5,380,000
General Obligation Bonds	Various	Fund 21	Fund 21	76,373,214
Supp Early Retirement Program	4	Fund 01	Fund 01	2,883,340
State School Building Loans				
Compensated Absences			General Fund	335,766

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

Type of Commitment (continued)	Prior Year (2010-11) Annual Payment (P & I)	Current Year (2011-12) Annual Payment (P & I)	1st Subsequent Year (2012-13) Annual Payment (P & I)	2nd Subsequent Year (2013-14) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	471,475	472,758	473,405	468,393
General Obligation Bonds	4,097,263	6,546,290	6,748,710	7,171,364
Supp Early Retirement Program	720,835	720,835	720,835	720,835
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	5,289,573	7,739,883	7,942,950	8,360,592
Has total annual payment increased over prior year (2010-11)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The Certificates of Participation is funded under General Fund for FY 2011-12. It will be funded 50% under General Fund and 50% under Capital Facility Fund for FY 2012-13 and it will be funded 100% under Capital Facility Fund starting FY 2013-14. The early Retirement Program is funded under General Fund. The General Obligation Bond is well managed by the Santa Clara County through property tax.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

- 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.

Budget Adoption (Form 01CS, Item S7A)	First Interim
3,013,015.00	3,013,015.00
0.00	0.00

Estimated	Estimated

3. OPEB Contributions

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
736,894.00	736,894.00
736,894.00	736,894.00
736,894.00	736,894.00

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

738,835.00	738,835.00
738,835.00	738,835.00
738,835.00	738,835.00

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

736,894.00	736,894.00
736,894.00	736,894.00
736,894.00	736,894.00

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

63	63
63	63
63	63

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)		First Interim
1,400,000.00		1,400,000.00
0.00		0.00

3. Self-Insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)		First Interim
1,400,000.00		1,400,000.00
1,400,000.00		1,400,000.00
1,400,000.00		1,400,000.00

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

1,400,000.00	1,400,000.00
1,400,000.00	1,400,000.00
1,400,000.00	1,400,000.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of certificated (non-management) full-time-equivalent (FTE) positions	459.3	450.7	448.7	448.7

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

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 Budget Adoption

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

Sep 13, 2011

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

Yes

If Yes, date of Superintendent and CBO certification:

Sep 13, 2011

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:

Sep 13, 2011

4. Period covered by the agreement:

Begin Date: Jul 01, 2011

End Date: Jun 30, 2012

5. Salary settlement:

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

Yes

One Year Agreement

Total cost of salary settlement

0

% change in salary schedule from prior year
or

0.0%

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
4,551,894	4,511,894	4,511,894
69.8%	69.8%	69.8%

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

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

No

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
567,001	565,049	518,245

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, skip to section S8C.

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-management) FTE positions	254.2	249.9	249.9	249.9

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

Yes

If Yes or n/a, skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions	35.6	35.2	35.2	35.2

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

Yes

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

Franklin - McKinley School District
Multi-Year Budget Assumptions
Preparation for FY 11-12 1st Interim Budget

		Budget Year 1	Budget Year 2	Budget Year 3
	<i>Factor</i>	<i>11-12</i>	<i>12-13</i>	<i>13-14</i>
<i>COLA</i>	State Statutory COLA - per SSC	2.240%	3.100%	2.800%
	Revenue Limit Deficit	19.754%	19.754%	19.754%
	Revenue Limit Trigger Cuts	-250.00	0.00	0.00
	Net Funded Base Revenue Limit COLA	0.000%	3.100%	2.800%
<i>Revenue Limit</i>	Prior Year Base Revenue Limit per ADA	6,074.12	6,211.12	6,404.12
	COLA Increase	137.00	193.00	179.00
	Base Revenue Limit Before Add-on per ADA	6,211.12	6,404.12	6,583.12
	AB 851 Add-on	21.43	22.09	22.71
	Base Revenue Limit Before Deficit per ADA	6,232.55	6,426.21	6,605.83
	Revenue Limit Deficit	(1,231.18)	(1,269.43)	(1,304.92)
	Base Revenue Limit After Deficit per ADA	5,001.37	5,156.78	5,300.91
	Revenue Limit Trigger Cuts	(250.00)	-	-
	Base Revenue Limit After Deficit and Adjustment	4,751.37	5,156.78	5,300.91
	Total Revenue Limit	45,658,727	48,809,310	50,154,268
	State Aid Portion	25,258,329	28,499,046	29,844,004
	Local Property Taxes Portion	20,310,264	20,310,264	20,310,264
	PERS Reduction	90,134	-	-
<i>ADA</i>	Estimated FMSD P2 ADA	9,340.00	9,290.00	9,290.00
	Special Education ADA at COE	69.94	69.94	69.94
	Total ADA	9,409.94	9,359.94	9,359.94
	CBEDS (CSIS) Enrollment	9,679.00	9,627.00	9,627.00
<i>Class Size/Staffing Ratio</i>	K-1 Class Size	24:1	24:1	24:1
	2-3 Class Size	26:1	26:1	26:1
	4-8 Class Size	32:1	32:1	32:1
	7-8 Staffing Ratio	26:1	26:1	26:1
	Total Enrollment for CSR	4,234	4,234	4,234
	CSR Revenue per Enrollment with Class Size 20.44	1,071	1,071	1,071
<i>Salary</i>	FMEA FTE (Include Psychologists)	450.7429	448.7429	448.7429
	Certificated Management FTE	25.2000	25.2000	25.2000
	CSEA FTE	249.8750	249.8750	249.8750
	Classified Management FTE	10.0000	10.0000	10.0000
	Salary Adjustments - FMEA	0.000%	0.000%	0.000%
	Furlough Days - FMEA	4	4	4
	Salary Adjustment - Certificated Management	0.000%	0.000%	0.000%
	Furlough Days - Certificated Management	4	4	4
	Salary Adjustments - CSEA	0.000%	0.000%	0.000%
	Furlough Days - CSEA	4	4	4
	Salary Adjustments - Classified Management	0.000%	0.000%	0.000%
	Furlough Days - Classified Management	4	4	4
<i>Statutory Benefits *</i>	Certificated Statutory Benefit Rates	13.6323%	13.6323%	13.6323%
	Classified Statutory Benefit Rates	24.6023%	24.6023%	24.6023%
<i>Tier III Flexibility Transfer</i>	Fund 018 Transfer to Fund 010, 000 & 030	4,595,685	4,575,925	4,574,174
<i>Encroachment</i>	Fund 050-Routine Maintenance	1,801,882	1,880,087	1,883,252
	Fund 070-Transportation - Regular Ed.	741,619	638,996	635,207
	Fund 070-Transportation - Special Ed.	479,496	479,496	479,496
	Fund 080-Special Education	6,834,817	6,544,461	6,648,257

Franklin - McKinley School District
Projection for FY 2011-2012

	UnRestr General Fund	Routine Maint. 050	Trans- portation 070	Special Education 080	Restricted Programs 060	Restricted General Fund	Total General Fund
<i>Revenue</i>							
Revenue Limit	44,469,441	-	-	1,189,286	-	1,189,286	45,658,727
Federal Revenue	-	-	-	1,739,413	4,570,081	6,309,494	6,309,494
State Revenue	10,118,917	-	281,491	2,980	4,713,223	4,997,694	15,116,611
Local Revenue	2,777,507	-	100,000	1,803,504	460,276	2,363,780	5,141,287
Other Sources	-	-	-	-	-	-	-
Total Revenue	57,365,865	-	381,491	4,735,183	9,743,580	14,860,254	72,226,119
<i>Expenditures</i>							
Certificated Salaries	30,101,548	-	-	4,888,881	2,777,543	7,666,424	37,767,972
Classified Salaries	4,593,683	751,965	591,191	2,171,821	1,156,986	4,671,963	9,265,646
Employee Benefits	10,301,970	342,690	273,954	2,222,569	1,214,341	4,053,554	14,355,524
Books & Supplies	801,390	236,678	83,000	39,580	1,450,154	1,809,412	2,610,802
Services and Other Operating Expenditures	4,399,724	470,549	235,965	2,247,149	2,970,553	5,924,216	10,323,940
Capital Outlay	-	-	-	-	-	-	-
Other Outgo	506,158	-	418,496	-	-	418,496	924,654
Direct/Indirect Costs	(477,523)	-	-	-	242,303	242,303	(235,220)
Budget Reserve for S330 Reduction	-	-	-	-	-	-	-
Total Expenditures	50,226,950	1,801,882	1,602,606	11,570,000	9,811,879	24,786,367	75,013,318
Revenue over Expenditures	7,138,915	(1,801,882)	(1,221,115)	(6,834,817)	(68,299)	(9,926,113)	(2,787,199)
<i>Interfund Transfers</i>							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Tier III Flexibility Transfer	-	-	-	-	-	-	-
Encroachment/Contribution	(9,857,814)	1,801,882	1,221,115	6,834,817	-	9,857,814	-
Total Transfers	(9,857,814)	1,801,882	1,221,115	6,834,817	-	9,857,814	-
Net Increase (Decrease)	(2,718,899)	-	-	-	(68,299)	(68,299)	(2,787,199)
<i>Fund Balances</i>							
Beginning Balance	6,012,254	-	-	-	718,299	718,299	6,730,554
a) Nonspendable							
Revolving Cash	25,000	-	-	-	-	-	25,000
Stores Inventory	51,908	-	-	-	-	-	51,908
Prepaid Expenditures	489,817	-	-	-	-	-	489,817
b) Restricted	-	-	-	-	650,000	650,000	650,000
c) Committed	-	-	-	-	-	-	-
d) Assigned	-	-	-	-	-	-	-
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	2,250,400	-	-	-	-	-	2,250,400
Unassigned/Unappropriated amount	476,230	-	-	-	-	0	476,230
Ending Balance	3,293,355	-	-	-	650,000	650,000	3,943,355

Franklin - McKinley School District
Projection for FY 2012-2013

	UnRestr General Fund	Routine Maint. 050	Trans- portation 070	Special Education 080	Restricted Programs 060	Restricted General Fund	Total General Fund
<i>Revenue</i>							
Revenue Limit	47,583,068	-	-	1,226,242	-	1,226,242	48,809,310
Federal Revenue	-	-	-	1,739,413	3,814,235	5,553,648	5,553,648
State Revenue	9,944,646	-	580,434	2,980	4,682,553	5,265,967	15,210,613
Local Revenue	2,647,847	-	100,000	1,857,087	-	1,957,087	4,604,934
Other Sources	-	-	-	-	-	-	-
Total Revenue	60,175,561	-	680,434	4,825,722	8,496,788	14,002,944	74,178,505
<i>Expenditures</i>							
Certificated Salaries	30,454,713	-	-	4,996,515	2,537,803	7,534,318	37,989,031
Classified Salaries	4,786,103	798,337	706,253	2,224,717	853,912	4,583,219	9,369,322
Employee Benefits	10,553,197	374,523	355,212	2,326,831	1,040,028	4,096,594	14,649,791
Books & Supplies	798,657	236,678	83,000	39,580	1,182,463	1,541,721	2,340,378
Services and Other Operating Expenditures	4,406,447	470,549	235,965	1,782,540	2,652,164	5,141,218	9,547,665
Capital Outlay	-	-	-	-	-	-	-
Other Outgo	270,102	-	418,496	-	-	418,496	688,598
Direct/Indirect Costs	(472,957)	-	-	-	230,418	230,418	(242,539)
Budget Reserve for \$330 Reduction	-	-	-	-	-	-	-
Total Expenditures	50,796,262	1,880,087	1,798,926	11,370,183	8,496,788	23,545,984	74,342,246
Revenue over Expenditures	9,379,299	(1,880,087)	(1,118,492)	(6,544,461)	-	(9,543,040)	(163,741)
<i>Interfund Transfers</i>							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Tier III Flexibility Transfer	-	-	-	-	-	-	-
Encroachment/Contribution	(9,543,040)	1,880,087	1,118,492	6,544,461	-	9,543,040	-
Total Transfers	(9,543,040)	1,880,087	1,118,492	6,544,461	-	9,543,040	-
Net Increase (Decrease)	(163,741)	-	-	-	-	-	(163,741)
<i>Fund Balances</i>							
Beginning Balance	3,293,355	-	-	-	650,000	650,000	3,943,355
a) Nonspendable							
Revolving Cash	25,000	-	-	-	-	-	25,000
Stores Inventory	51,908	-	-	-	-	-	51,908
Prepaid Expenditures	489,817	-	-	-	-	-	489,817
b) Restricted	-	-	-	-	650,000	650,000	650,000
c) Committed	-	-	-	-	-	-	-
d) Assigned	-	-	-	-	-	-	-
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	2,230,267	-	-	-	-	-	2,230,267
Unassigned/Unappropriated amount	332,622	-	-	-	-	-	332,622
Ending Balance	3,129,614	-	-	-	650,000	650,000	3,779,614

Franklin - McKinley School District
Projection for FY 2013-2014

	UnRestr General Fund	Routine Maint. 050	Trans- portation 070	Special Education 080	Restricted Programs 060	Restricted General Fund	Total General Fund
<i>Revenue</i>							
Revenue Limit	48,893,753	-	-	1,260,515	-	1,260,515	50,154,268
Federal Revenue	-	-	-	1,739,413	3,814,235	5,553,648	5,553,648
State Revenue	9,944,646	-	596,686	2,980	4,682,553	5,282,219	15,226,865
Local Revenue	2,647,847	-	100,000	1,906,985	-	2,006,985	4,654,832
Other Sources	-	-	-	-	-	-	-
Total Revenue	61,486,246	-	696,686	4,909,893	8,496,788	14,103,367	75,589,613
<i>Expenditures</i>							
Certificated Salaries	30,868,922	-	-	5,108,181	2,555,379	7,663,560	38,532,482
Classified Salaries	4,824,100	800,855	716,167	2,266,331	858,274	4,641,627	9,465,727
Employee Benefits	10,619,479	375,170	357,761	2,352,669	1,043,961	4,129,561	14,749,040
Books & Supplies	798,657	236,678	83,000	39,580	1,173,129	1,532,387	2,331,044
Services and Other Operating Expenditures	4,397,598	470,549	235,965	1,791,389	2,635,627	5,133,530	9,531,128
Capital Outlay	-	-	-	-	-	-	-
Other Outgo	33,400	-	418,496	-	-	418,496	451,896
Direct/Indirect Costs	(477,627)	-	-	-	230,418	230,418	(247,209)
Budget Reserve for S330 Reduction	-	-	-	-	-	-	-
Total Expenditures	51,064,529	1,883,252	1,811,389	11,558,150	8,496,788	23,749,579	74,814,108
Revenue over Expenditures	10,421,717	(1,883,252)	(1,114,703)	(6,648,257)	-	(9,646,212)	775,505
<i>Interfund Transfers</i>							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Tier III Flexibility Transfer	-	-	-	-	-	-	-
Encroachment/Contribution	(9,646,212)	1,883,252	1,114,703	6,648,257	-	9,646,212	-
Total Transfers	(9,646,212)	1,883,252	1,114,703	6,648,257	-	9,646,212	-
Net Increase (Decrease)	775,505	-	-	-	-	-	775,505
<i>Fund Balances</i>							
Beginning Balance	3,129,614	-	-	-	650,000	650,000	3,779,614
a) Nonspendable							
Revolving Cash	25,000	-	-	-	-	-	25,000
Stores Inventory	51,908	-	-	-	-	-	51,908
Prepaid Expenditures	489,817	-	-	-	-	-	489,817
b) Restricted	-	-	-	-	650,000	650,000	650,000
c) Committed	-	-	-	-	-	-	-
d) Assigned	-	-	-	-	-	-	-
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	2,244,423	-	-	-	-	-	2,244,423
Unassigned/Unappropriated amount	1,093,971	-	-	-	-	-	1,093,971
Ending Balance	3,905,119	-	-	-	650,000	650,000	4,555,119

Franklin-McKinley School District
Multiyear Projections
Unrestricted General Fund Comparison

	FY 2010-11 Unaudited Actuals		Adoption Budget				FY 2011-12 1st Interim				First Interim Projections compared to Adoption Budget Projections Increase (Decrease)			
	FY 2010-11		FY 2011-12		FY 2012-13		FY 2013-14		FY 2011-12		FY 2012-13		FY 2013-14	
	<i>a</i>		<i>b</i>	<i>c</i>	<i>d</i>	<i>e</i>	<i>f</i>	<i>g</i>	<i>e minus b</i>	<i>f minus c</i>	<i>g minus d</i>			
Revenue														
Revenue Limit	\$ 46,943,012		47,146,989	\$ 48,638,755	\$ 49,936,155	44,469,441	47,583,068	\$ 48,893,753	\$ (2,677,548)	\$ (1,055,687)	\$ (1,042,402)			
Federal Revenue	-		-	-	-	-	-	-	-	-	-			
State Revenue	10,692,651		9,118,312	9,108,802	9,096,913	10,118,917	9,944,646	9,944,646	1,000,605	835,844	847,733			
Local Revenue	2,281,061		2,679,143	2,554,143	2,554,143	2,777,507	2,647,847	2,647,847	98,364	93,704	93,704			
Other Sources	-		-	-	-	-	-	-	-	-	-			
Total Revenue	\$ 59,916,724		\$ 58,944,444	\$ 60,301,700	\$ 61,587,211	\$ 57,365,865	\$ 60,175,561	\$ 61,486,246	\$ (1,578,579)	\$ (126,139)	\$ (100,965)			
Expenditures														
Certificated Salaries	30,039,297		30,666,859	31,101,046	31,452,007	30,101,548	30,454,713	30,868,922	(565,311)	(646,333)	(583,085)			
Classified Salaries	4,635,369		5,206,745	5,379,115	5,418,982	4,593,683	4,786,103	4,824,100	(613,062)	(593,012)	(594,882)			
Employee Benefits	9,711,375		10,306,231	10,549,942	10,608,088	10,301,970	10,553,197	10,619,479	(4,261)	3,255	11,391			
Books & Supplies	790,082		795,157	795,157	795,157	801,390	798,657	798,657	6,233	3,500	3,500			
Services and Other Operating	4,172,077		4,194,059	4,187,775	4,181,756	4,399,724	4,406,447	4,397,598	205,665	218,672	215,842			
Capital Outlay	18,756		-	-	-	-	-	-	-	-	-			
Other Outgo	504,875		506,158	270,102	33,400	506,158	270,102	33,400	-	-	-			
Direct/Indirect Costs	(478,232)		(464,945)	(470,989)	(475,480)	(477,523)	(472,957)	(477,627)	(12,578)	(1,968)	(2,147)			
Total Expenditures	\$ 49,393,600		\$ 51,210,264	\$ 51,812,148	\$ 52,013,910	\$ 50,276,950	\$ 50,796,262	\$ 51,064,529	\$ (983,314)	\$ (1,015,886)	\$ (949,381)			
Revenue over Expenditures	\$ 10,523,124		\$ 7,734,180	\$ 8,489,552	\$ 9,573,301	\$ 7,138,915	\$ 9,379,299	\$ 10,421,717	\$ (595,265)	\$ 889,747	\$ 848,416			
Interfund Transfers														
Encroachment/Contribution	(8,195,354)		(9,433,287)	(9,348,392)	(9,448,436)	(9,857,814)	(9,543,040)	(9,646,212)	(424,527)	(194,648)	(197,776)			
Total Transfers	(8,195,354)		(9,433,287)	(9,348,392)	(9,448,436)	(9,857,814)	(9,543,040)	(9,646,212)	(424,527)	(194,648)	(197,776)			
Net Increase (Decrease)	2,327,770		(1,699,107)	(858,840)	124,865	(2,718,899)	(163,741)	775,505	(1,019,792)	695,099	650,640			
Fund Balances														
Beginning Balance	\$ 3,684,484		\$ 6,012,254	\$ 4,313,147	\$ 3,454,307	\$ 6,012,254	\$ 3,293,355	\$ 3,129,614	\$ -	\$ (1,019,792)	\$ (324,693)			
a) Nonspendable	25,000		25,000	25,000	25,000	25,000	25,000	25,000	-	-	-			
Revolving Cash	51,908		60,779	60,779	60,779	51,908	51,908	51,908	(8,871)	(8,871)	(8,871)			
Stores Inventory	489,817		489,385	489,385	489,385	489,817	489,817	489,817	432	432	432			
Prepaid Expenditures	-		-	-	-	-	-	-	-	-	-			
b) Restricted	-		-	-	-	-	-	-	-	-	-			
c) Committed	-		-	-	-	-	-	-	-	-	-			
d) Assigned	-		-	-	-	-	-	-	-	-	-			
e) Unassigned/Unappropriated	2,258,031		2,247,904	2,252,057	2,263,964	2,250,400	2,230,267	2,244,423	2,496	(21,790)	(19,541)			
Reserve for Economic Uncertainties	-		-	-	-	-	-	-	-	-	-			
Reserve for \$330 Reduction	-		-	-	-	-	-	-	-	-	-			
Unassigned/Unappropriated amount	3,187,498		1,490,079	627,086	740,044	476,230	332,621	1,093,970	(1,013,849)	(294,464)	353,927			
Ending Balance	\$ 6,012,254		\$ 4,313,147	\$ 3,454,307	\$ 3,579,172	\$ 3,293,355	\$ 3,129,614	\$ 3,905,119	\$ (1,019,792)	\$ (324,693)	\$ 325,947			
Total Res/UnRes GF Expenditure Available for Reserve	\$ 75,267,699		\$ 74,930,134	\$ 75,068,568	\$ 75,465,462	\$ 75,013,318	\$ 74,342,246	\$ 74,814,108						
% of the Reserve	7.23%		4.99%	3.84%	3.98%	3.63%	3.45%	4.46%						

FRANKLIN-McKINLEY SCHOOL DISTRICT

Narrative – FY 11-12 1st Interim

OTHER FUNDS

Fund 130 – Cafeteria Fund

The Sodexo manager advises the District concerning Food Services expenditures and income periodically. The total estimate revenue for Cafeteria Fund is \$5,425,227, and expenditure is \$5,282,858 for FY 2011-2012. The projected ending balance for FY 2011-2012 will be \$1,200,000.

Fund 140 - Deferred Maintenance Fund

The 2009 Budget Act suspended the requirement to make the Deferred Maintenance match of one half of one percent of General Fund expenditures from FY 2008-2009 through FY 2012-2013. The District will not make match starting 2009-10 budget year. It is anticipated that the District will receive \$342,267 State funding as part of Tier III programs.

The projected ending balance of Deferred Maintenance Fund for FY 2011-2012 will be \$80,000.

Fund 210 – Building Fund

The projected ending balance of Building Fund for FY 2011-2012 will be \$9,000.

Fund 211 – Building Fund - GO Bond Measure “E”

The beginning fund balance is \$76,230. There is portion staff salaries funded under this fund. The projected ending balance of Measure “E” Fund for FY 2011-2012 will be \$4,500.

Fund 212 – Building Fund - GO Bond Measure “A”

The District residents approved \$18 million GO Bonds for the district in a 2001 special election. The bond funds were designated to build new schools, renovate existing school facilities, build a Multi Use facility, and provide portables to get the district off multi-track year round education.

Series A was issued and the cash was deposited in the County of Santa Clara Treasury Account in the amount of \$8,999,326.05 in October 2001.

Series B was issued and the cash was deposited in the County of Santa Clara Treasury Account in the amount of \$5,498,794.00 in January 2003.

Series C was issued and the cash was deposited in the County of Santa Clara Treasury Account in the amount of 3,500,047 in February 2004.

The beginning fund balance is \$152,107. There are a few projects at multiple sites in progress. The projected ending balance of Measure “A” Fund for FY 2011-2012 will be \$120,000.

Fund 213 – Building Fund - GO Bond Measure “Q”

The District residents approved \$30 million GO Bonds for the district in the 2004 November election. The bond funds were designated to relieve overcrowding, repair, upgrade and equip all local schools, improve student safety conditions, upgrade electrical wiring for technology, install energy efficient heating/cooling systems, emergency lighting, fire doors, replace outdated plumbing/sewer systems, repair leaky rundown roofs/bathrooms, drainage systems, construct a new school, repair, acquire, improve schools, sites, and classrooms.

Series A was issued and the cash was deposited in the County of Santa Clara Treasury Account in the amount of \$15,999,162 in April 2005.

Series B was issued and the cash was deposited in the County of Santa Clara Treasury Account in the amount of \$14,000,000.00 in February 2008.

FRANKLIN-McKINLEY SCHOOL DISTRICT

Narrative – FY 11-12 1st Interim

(Continued)

OTHER FUNDS

The beginning fund balance is \$3,101,293. The funding has been identified for various projects at multiple sites. The projected ending balance of Measure “Q” Fund for FY 2011-2012 will be \$400,000. The balance will be carried over to next fiscal year for the projects that have been identified.

Fund 214 & 215 – Building Fund - GO Bond Measure “J”

The District residents approved \$50 million GO Bonds for the district in the 2010 November election. The bond funds were designated to finance the repair, upgrading, acquisition, construction and equipping of certain District property and facilities.

Series A was issued and the cash was deposited in the County of Santa Clara Treasury Account Fund 214 in the amount of \$11,246,330 in April 2011.

Series A-1 was issued and the cash was deposited in the County of Santa Clara Treasury Account Fund 215 in the amount of \$3,917,655 in April 2011. The Series A-1 is a Qualified School Construction Bond.

The funding has been identified for various projects at multiple sites. The projected FY 2011-2012 ending balance of Measure “Q” Fund 214 will be \$6,000,000 and Fund 215 will be 5,000.

Fund 250 - Capital Facilities Fund

The projected developer fee revenue is estimated at \$100,000 for FY 2011-2012. The beginning fund balance is \$362,026. The district used this fund to pay the principle and interest of the \$6.5 million Certificates of Participation (COPs) from FY 2005-2006 to FY 2009-2010. The COPs principle and interest was paid by general fund for FY 2010-11 and 2011-12.

Fund 350 – County School Facilities Fund

The Proposition 47 State bond was approved in November 2002. The district has six modernization projects that are eligible for this funding. The funding for McKinley, Kennedy, Fair and Sylvandale was released in January 2003 for a total of \$8,871,944. The funding for Santee was released in July 2003 for a total of \$1,829,455. The funding for Los Arboles was released in March 2004 for a total of \$1,774,622. An additional modernization project at Stonegate has been added to the State funded list based on Proposition 55 passage. The funding for Stonegate was released in July 2007. The project was complete in November 2007.

Fund 400 - Special Reserve Fund

The District issued a Certificate of Participations (COPs) on April 1, 2002 Series A for \$6.5 million and Series B for \$6.5 million with maturity date on September 1, 2027. The district paid off Series A for \$6.5 million at the end of January 2005. Starting FY 2005-2006, the district used Capital Facilities Fund to fund COPs payments. The district applied Emergency Repair Program from the State, and received funding for \$521,432 in March 2008. The funding is for Santee Portable Replacement.

Fund 510 - Bond Interest & Redemption Fund

The County Controller is the agency responsible for these financial transactions. Tax levies have been appropriately levied for collection of taxes in order to meet the District’s outstanding General Obligation Bonds debt service requirements.

Fund 670 - Self-Insurance Fund

The District is managing the group dental and vision insurance program as a self-insured fund. Last fiscal year the Self-Insurance Fund was well managed. The district will keep monitoring the Self-Insurance Fund to make sure it is adequately funded. The projected ending balance of Self-Insurance Fund for FY 2011-2012 will be \$300,000