### First Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2011-12

NOTICE OF CRITERIA AND STANDARDS REVIEW. This in state-adopted Criteria and Standards. (Pursuant to Education	
Signed:	Date:
District Superintendent or Designee	
NOTICE OF INTERIM REVIEW. All action shall be taken on t meeting of the governing board.	this report during a regular or authorized special
To the County Superintendent of Schools:  This interim report and certification of financial condition of the school district. (Pursuant to EC Section 42131)	are hereby filed by the governing board
Meeting Date:	Signed:
CERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board
_X POSITIVE CERTIFICATION  As President of the Governing Board of this school disdistrict will meet its financial obligations for the current	
QUALIFIED CERTIFICATION  As President of the Governing Board of this school disdistrict may not meet its financial obligations for the cu	
NEGATIVE CERTIFICATION  As President of the Governing Board of this school dis district will be unable to meet its financial obligations for subsequent fiscal year.	
Contact person for additional information on the interim re	eport:
Name: Gavin MacGregor	Telephone: <u>(760) 499-1611</u>
Title: Director of Finance and Budget	E-mail: gmacgregor@ssusd.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.

				Not
CRIT	ERIA AND STANDARDS		Met	Wet
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.		х

CRITE	RIA AND STANDARDS (con	tinued)	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.	,	х
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.	х	
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.		х
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.	х	
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.		х
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).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		Χ
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	х	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.		Х
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	х	

SUPPL	EMENTAL 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?	200.00 STORE \$1.00 MINUTES \$1.000	х
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)?	r	х
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?		х

	EMENTAL INFORMATION (co		· No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		Х
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2010-11) annual payment?</li> </ul>		х
		<ul> <li>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?</li> </ul>	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		Х
		<ul> <li>If yes, have there been changes since budget adoption in OPEB liabilities?</li> </ul>	х	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	x	t . 100 / 10 k / 10 k
		<ul> <li>If yes, have there been changes since budget adoption in self- insurance liabilities?</li> </ul>	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		Certificated? (Section S8A, Line 1b)     Classificated (Cention S8B, Line 1b)	X	
		<ul><li>Classified? (Section S8B, Line 1b)</li><li>Management/supervisor/confidential? (Section S8C, Line 1b)</li></ul>	X n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:	·	
		Certificated? (Section S8A, Line 3)	n/a	
		Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	x	
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\DDIT	IONAL 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?		х
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
А3	Declining Enrollment	is enrollment decreasing in both the prior and current fiscal years?		Х
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?		х
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	4	Х
A7	Independent Financial System	Is the district's financial system independent from the county office system?	Х	
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).	Х	
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?	х	- 10 80

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY			,			
1. General Education	3,263.31	3,263.31	3,146.22	3,263.83	0.52	0%
2. Special Education HGH SCHOOL	138.71	138.71	131.00	139.66	0.95	19
3. General Education	1,470.11	1,470.11	1,433.53	1,470.12	0.01	0%
Special Education COUNTY SUPPLEMENT	54,57	54.57	52.00	54.57	0.00	09
5. County Community Schools	0.21	0.21	0.16	0.16	(0.05)	-24%
6. Special Education	0,00	0.00	0.00	0.00	0,00	0%
7. TOTAL, K-12 ADA	4,926.91	4,926.91	4,762.91	4,928.34	. 1.43	09
ADA for Necessary Small     Schools also included     in lines 1 - 4.	7.11	7.11	7.11	7.11	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)	4,926.91	4,926.91	4,762.91	4,928.34	1.43	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
7. High School*						
IB. TOTAL, SUPPLEMENTAL HOURS						

Description COMMUNITY DAY SCHOOLS - Additional Fu	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)	PERCENTAGE DIFFERENCE (Col. E / B)
19. ELEMENTARY a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only b. 7th & 8th Hour Pupil Hours (Hours)*	0.00	0,00	0.00	0.00	0.00	0%
HIGH SCHOOL     a. 5th & 6th Hour (ADA) - Mandatory     Expelled Pupils only     b. 7th & 8th Hour Pupil Hours (Hours)*	0.00	0.00	0.00	0.00	0.00	0%
CHARTER SCHOOLS 21. Charter ADA funded thru the Block Grant a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line						
30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0,00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

<sup>\*</sup>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.

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	24,917,753.56	24,917,753.56	5,491,451.13	23,931,073.84	(986,679.72)	-4.0%
2) Federal Revenue	;	8100-8299	1,352,740.00	1,352,740.00	572,930.90	1,437,740.00	85,000.00	6.3%
3) Other State Revenue	;	8300-8599	3,902,496.00	3,902,496.00	1,173,759.79	4,031,874.90	129,378.90	3.3%
4) Other Local Revenue	;	8600-8799	362,500.00	362,500.00	305,538.86	642,970.23	280,470.23	77.4%
5) TOTAL, REVENUES	OFFER FRANCIS ELLE NEWS DIVINING TWO COST CONTRACTORS		30,535,489.56	30,535,489.56	7,543,680.68	30,043,658.97		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,328,893.95	13,328,893.95	4,706,526.82	13,077,642.64	251,251.31	1.9%
2) Classified Salaries	:	2000-2999	3,925,734.19	3,925,734.19	1,525,751.54	4,016,259.64	(90,525.45)	-2.3%
3) Employee Benefits	;	3000-3999	8,517,101.80	8,517,101.80	3,341,965.41	8,378,406.23	138,695.57	1.6%
4) Books and Supplies	4	4000-4999	1,172,621.27	1,172,621.27	388,040.41	1,273,476.43	(100,855.16)	-8.6%
5) Services and Other Operating Expenditures	(	5000-5999	3,048,870.50	3,048,870.50	1,304,968.69	3,081,120.46	(32,249.96)	-1.1%
6) Capital Outlay	•	6000-6999	140,000.00	140,000.00	194,870.60	436,097.49	(296,097.49)	-211.5%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	208,448.00	208,448.00	100,527,82	208,448.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7	7300-7399	(186,077.22)	(186,077.22)	0.00	(193,746.22)	7,669.00	-4.1%
9) TOTAL, EXPENDITURES			30,155,592.49	30,155,592.49	11,562,651.29	30,277,704.67		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			379,897.07	379,897.07	/4 049 070 CA	/224 DAE 70)		
D. OTHER FINANCING SOURCES/USES	TOTAL R. C. A. M. Mark and a should be decided as the second seco		3/9,097.07	3/9,697.07	(4,018,970.61)	(234,045.70)		
Interfund Transfers     a) Transfers In	8	3900-8929	365,405.00	365,405,00	0.00	360,843,07	(4,561.93)	-1.2%
b) Transfers Out	7	7600-7629	60,147.00	60,147.00	0,00	60,147,00	0.00	0.0%
Other Sources/Uses     a) Sources	a	3930~8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8	8980-8999	(842,533.00)	(842,533.00)	0.00	(1,095,720.03)	(253,187.03)	30.1%
4) TOTAL, OTHER FINANCING SOURCES/USI	ES		(537,275.00)	(537,275.00)	0,00	(795,023.96)		

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Description Resource Code	Object s 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)	er Philipping and Audentica at the Shibabball about on	(157,377.93)	(157,377,93)	(4,018,970.61)	(1,029,069.66)		2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
F. FUND BALANCE, RESERVES							
Beginning Fund Balance     a) As of July 1 - Unaudited	9791	6,104,109.93	6,104,109.93		6,104,109.93	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)		6,104,109.93	6,104,109.93		6,104,109.93		
d) Other Restatements	9795	0.00	0.00		0,00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		6,104,109.93	6,104,109.93		6,104,109.93		
2) Ending Balance, June 30 (E + F1e)		5,946,732.00	5,946,732.00		5,075,040,27		
Components of Ending Fund Balance a) Nonspendable Revolving Cash	9711	22,000.00	22,000,00		22,000.00		
Stores	9712	50,000.00	50,000.00		50,000.00		
Prepaid Expenditures	9713	23,000.00	23,000.00		23,000,00		
All Others	9719	0.00	0.00		0.00		
b) Restricted	9740	0.00	0.00		0.00		
c) Committed Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Commitments	9760	0.00	0.00		0.00		
d) Assigned							
Other Assignments	9780	0.00	0,00		0.00		
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	9789	2,097,400.00	2,097,400.00		2,134,427.00		
Unassigned/Unappropriated Amount	9790	3,754,332.00	3,754,332.00	1	2,845,613.27		

······•	Revenues, Expenditures, and Changes in Fund Balance									
Description	Resource Codes	Object Codes	Orlginal 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					(9)	397		<b>v.</b> .7		
Principal Apportionment										
State Aid - Current Year		8011	22,638,233.15	22,638,233.15	4,542,128.00	21,356,501.94	(1,281,731.21)	-5.7%		
Charter Schools General Purpose Entitlemen	nt - State Aid	8015	0,00	0.00	0.00	0.00	0.00	0.0%		
State Aid - Prior Years		8019	0.00	0.00	511,633,00	0.00	0,00	0.0%		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.004		
Timber Yield Tax		8022	0.00	0.00		0.00	0.00	0.0%		
				;	0.00		0.00			
Other Subventions/In-Lieu Taxes		8029	40,741.00	40,741.00	741.05	39,566.00	(1,175.00)	-2.9%		
County & District Taxes Secured Roll Taxes		8041	3,462,970.00	3,462,970.00	148,528.86	4,420,706.00	957,736.00	27.7%		
Unsecured Roll Taxes		8042	173,951.00	173,951.00	268,718.72	224,514.00	50,563.00	29.1%		
Prior Years' Taxes		8043	0.00	0.00	(5,747.71)	0,00	0.00	0.0%		
Supplemental Taxes		8044	160,380.00	160,380.00	48,548.74	107,447.00	(52,933.00)			
Education Revenue Augmentation								:		
Fund (ERAF)		8045	(451,921.00)	(451,921.00)	341.21	(650,687.00)	(198,766.00)	44.0%		
Community Redevelopment Funds (SB 617/699/1992)		8047	533,906.00	533,906.00	0.00	0.00	(533,906.00)	-100.0%		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	3,713.39	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			26,558,260.15	26,558,260.15	5,518,605.26	25,498,047.94				
			20,000,200.10	20,558,200.15	5,516,605.26	29,496,047.94	(1,060,212.21)	-4.0%		
Revenue Limit Transfers							:			
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,669,458.36)	(1,669,458.36)	0.00	(1,591,111.22)	78,347.14	-4.7%		
Continuation Education ADA Transfer	2200	8091		, , , , , , , , , , , , , , , , , , ,		11,55,11,11,52,				
Community Day Schools Transfer	2430	8091						* *		
Special Education ADA Transfer	6500	8091								
All Other Revenue Limit	0000	0001								
Transfers - Current Year	All Other	8091	0,00	0,00	0.00	0.00	0.00	0.0%		
PERS Reduction Transfer		8092	100,520.77	100,520.77	35,763.50	95,706.12	(4,814.65);	-4.8%		
Transfers to Charter Schools in Lieu of Prope	rty Taxes	8096	(71,569.00)	(71,569.00)	(62,917.63)	(71,569.00)	0,00	0.0%		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%		
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%		
TOTAL, REVENUE LIMIT SOURCES			24,917,753.56	24,917,753,56	5,491,451.13	23,931,073.84	(986,679.72)	-4.0%		
FEDERAL REVENUE					!		:			
Maintenance and Operations		8110	1,250,000.00	1,250,000.00	490,890.18	1,250,000.00	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				
•		8220	0,00	0.00	0.00	0.00				
Child Nutrition Programs		8260	2,740.00			, , , , , , , , , , , , ,	0.00	0.09/		
Forest Reserve Funds		8270		2,740.00	2,683.06 0.00	2,740.00	0.00	0.0%		
Flood Control Funds			0.00	0.00		0.00	0.00	0.0%		
Wildlife Reserve Funds		8280	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	3000-3299, 4000-	8287	0.00	0.00	0.00	0.00				
NCLB/IASA (incl. ARRA)	4139, 4201-4215, 4610, 5510	8290								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue (incl. ARRA)	All Other	8290	100,000.00	100,000.00	79,357.66	185,000.00	85,000,00	85.0%
TOTAL, FEDERAL REVENUE			1,352,740.00	1,352,740.00	572,930.90	1,437,740.00	85,000.00	6.3%
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						1
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	145,000.00	145,000.00	0.00	210,000.00	65,000.00	44.8%
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	851,445.00	851,445.00	213,665.00	851,445.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	WITH ALL AND A	
Mandated Costs Reimbursements		8550	0.00	0,00	40,425.48	40,425,48	40,425.48	New
Lottery - Unrestricted and Instructional Material	s	8560	581,640.00	581,640.00	6,153.90	581,640.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other							***************************************	
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0,00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590				电影性通信者		· · · · · · · · · · · · · · · · · · ·
Class Size Reduction Facilities School Community Violence	6200	8590						
Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	2,324,411.00	2,324,411.00	913,515.41	2,348,364.42	23,953,42	1.0%
TOTAL, OTHER STATE REVENUE			3,902,496.00	3,902,496.00	1,173,759.79	4,031,874.90	129,378.90	3.3%
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	X .	
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0,00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
		V						V.7
Penalties and Interest from Delinquent N Limit Taxes	Von-Revenue	8629	0.00	0.00	0.00	0,00		
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0,00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0,00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	17,500.00	17,500.00	5,802.48	17,500.00	0,00	0.0%
Interest		8660	75,000.00	75,000.00	5,694.11	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value	of Investments	8662	0.00	0.00	0.00	0.00	0.00	0,0%
Fees and Contracts Adult Education Fees		8671	0,00	0.00	0.00	0.00	0,00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0,00	0.00	0.00	0.00	0.00	0.07
Transportation Services	7230, 7240	8677	0,00	0.00	0.00	0.00		1
Interagency Services	All Other	8677	0,00	0.00	0.00	0.00	0.00	
Mitigation/Developer Fees	An Other	8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	10,38	10.38	0,00	0.0%
Other Local Revenue		0003	0.00	0.00	10,30	10.30	10,36	Nev
Plus: Misc Funds Non-Revenue Limit (50	104) Adjustment	8691	0.00	0.00	0.00	0.00	0.00	0.00
Pass-Through Revenues From Local So	•	8697	0.00	0.00	0.00	0.00	0,00	0.0%
All Other Local Revenue	4,000	8699	270,000.00	270,000.00	17,653.66	274,081.62	4.091.69	4 500
Tuition		8710	0.00	0.00	0.00	0.00	4,081.62	1.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	
Transfers Of Apportionments		0701-0700			5.00	0.00	0,00	0.0%
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						1.1
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	276,378.23	276,378.23	276,378,23	New
TOTAL, OTHER LOCAL REVENUE		2.00	362,500.00	362,500.00	305,538.86	642,970.23	280,470,23	77.4%
				ಪ್ರಕಾರ್ಚಿಕರಾಗಿದ್ದ				
TOTAL, REVENUES			30,535,489.56	30,535,489.56	7,543,680.68	30,043,658.97	(491,830,59)	-1.6%

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	11,090,925.49	11,090,925.49	3,795,734.04	10,797,580.38	293,345.11	2.6%
Certificated Pupil Support Salaries	1200	727,252,60	727,252.60	264,725.99	742,486.40	(15,233.80)	
Certificated Supervisors' and Administrators' Salaries	1300	1,510,715.86	1,510,715.86	646,066.79	1,537,575.86	(26,860.00)	!
Other Certificated Salaries	1900	0.00	0,00	0.00	0.00	0.00	:
TOTAL, CERTIFICATED SALARIES		13,328,893.95	13,328,893.95	4,706,526.82	13,077,642.64	251,251.31	1.9%
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	111,797.38	111,797.38	26,039,38	122,811.87	(11,014.49)	-9.9%
Classified Support Salaries	2200	1,587,764.53	1,587,764.53	647,586.26	1,612,076.49	(24,311.96)	-1.5%
Classified Supervisors' and Administrators' Salaries	2300	386,410.29	386,410.29	160,782.25	386,410.29	0.00	0.0%
Clerical, Technical and Office Salaries	2400	1,420,049.62	1,420,049.62	578,672.59	1,483,597,73	(63,548,11)	-4.5%
Other Classified Salaries	2900	419,712.37	419,712.37	112,671.06	411,363.26	8,349.11	2.0%
TOTAL, CLASSIFIED SALARIES		3,925,734.19	3,925,734.19	1,525,751.54	4,016,259.64	(90,525.45)	-2.3%
EMPLOYEE BENEFITS							:
STRS	3101-3102	1,099,788.05	1,099,788.05	382,268.33	1,065,778.09	34,009.96	3.1%
PERS	3201-3202	642,998,58	642,998.58	249,519.40	671,668,47	(28,669.89)	-4,5%
OASDI/Medicare/Alternative	3301-3302	502,168.38	502,168.38	180,320.90	517,198.36	(15,029.98)	-3.0%
Health and Welfare Benefits	3401-3402	4,322,042.12	4,322,042.12	1,714,944.06	4,192,153.52	129,888.60	3.0%
Unemployment insurance	3501-3502	292,599.26	292,599.26	99,688.96	284,851.22	7,748.04	2.6%
Workers' Compensation	3601-3602	170,311.08	170,311.08	61,167.97	168,634.26	1,676.82	1.0%
OPEB, Allocated	3701-3702	1,413,812.00	1,413,812.00	623,496.19	1,399,539.00	14,273.00	1.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction	3801-3802	73,382.33	73,382.33	30,559.60	78,583.31	(5,200.98)	-7.1%
Other Employee Benefits	3901-3902	0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		8,517,101.80	8,517,101.80	3,341,965.41	8,378,406.23	138,695.57	1.6%
BOOKS AND SUPPLIES			4				
Approved Textbooks and Core Curricula Materials	4100	500.00	500,00	46,709.36	53,864.12	(53,364.12)	-10672.8%
Books and Other Reference Materials	4200	51,303.27	51,303.27	2,841.91	65,847.05	(14,543.78)	-28.3%
Materials and Supplies	4300	809,978.00	809,978.00	261,110,36	841,459.43	(31,481.43)	-3.9%
Noncapitalized Equipment	4400	310,840.00	310,840.00	77,378.78	312,305.83	(1,465.83)	-0.5%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		1,172,621.27	1,172,621.27	388,040.41	1,273,476.43	(100,855.16)	-8.6%
SERVICES AND OTHER OPERATING EXPENDITURES	1						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	117,142.50	117,142.50	25,383.43	118,805.56	(1,663.06)	-1.4%
Dues and Memberships	5300	19,660.00	19,660.00	15,915.25	20,060.00	(400.00)	-2.0%
Insurance	5400-5450	204,070.00	204,070.00	205,689.05	204,070.00	0.00	0.0%
Operations and Housekeeping Services	5500	1,317,800.00	1,317,800.00	513,801.66	1,307,800.00	10,000.00	0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	163,213.00	163,213.00	94,340.89	170,143,80	(6,930.80)	-4.2%
Transfers of Direct Costs	5710	115,950.00	115,950.00	22,596.38	110,699.85	5,250.15	4.5%
Transfers of Direct Costs - Interfund	5750	(6,200.00)	(6,200.00)	(1,169.94)	(6,200.00)	0,00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	949,730.00	949,730.00	348,711.21	994,236.25	(44,506,25)	-4.7%
Communications	5900	167,505.00	167,505.00	79,700.76	161,505.00	6,000.00	3.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		3,048,870.50	3,048,870,50	1,304,968.69	3,081,120.46	(32,249.96)	-1.1%

Description R	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D)	% Diff (E/B)
CAPITAL OUTLAY	resource Codes	Codes	(A)	(6)	(C)	(n)	(E)	(F)
CAPITAL OUTLAT								:
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	8,676.80	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,000,00	100,000.00	82,640.00	232,640.00	(132,640.00)	-132.69
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	40,000.00	40,000.00	23,734.02	60,000.00	(20,000.00)	-50.0%
Equipment Replacement		6500	0.00	0.00	79,819.78	143,457,49	(143,457,49)	Ne
TOTAL, CAPITAL OUTLAY			140,000.00	140,000.00	194,870.60	436,097.49	(296,097.49)	-211.5
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	6,103.00	6,103.00	0.00	6,103,00	0,00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	, 0.00	0.0%
Payments to County Offices		7142	0.00	0,00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0,00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0,00	0,00	0,00	0.00	0.0%
Special Education SELPA Transfers of Apportion To Districts or Charter Schools	nments 6500	7221						:
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221					THE PARTY OF THE P	
To County Offices	6360	7222				- A. F. H.		
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	202,345.00	202,345.00	100,527.82	202,345.00	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 I	ndirect Costs)		208,448,00	208,448.00	100,527.82	208,448.00	0,00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT CO.	STS							
Transfers of Indirect Costs		7310	(131,077.22)	(131,077.22)	0.00	(138,746.22)	7,669.00	-5.9%
Transfers of Indirect Costs - Interfund		7350	(55,000,00)	(55,000.00)	0.00	(55,000,00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIF	RECT COSTS		(186,077.22)	(186,077.22)	0,00	(193,746.22)	7,669.00	-4.1%
TOTAL, EXPENDITURES			30,155,592.49	30,155,592.49	11,562,651.29	30,277,704.67	(122,112.18)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B)
INTERFUND TRANSFERS	Nessarce Codes	Ouces			(0)	رم	(E)	(F)
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	365,405.00	365,405.00	0.00	360,843.07	(4,561,93)	
(a) TOTAL, INTERFUND TRANSFERS IN			365,405.00	365,405.00	0.00	360,843.07	(4,561.93)	
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	60,147.00	60,147.00	0.00	60,147.00	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			60,147.00	60,147.00	0.00	60,147.00	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	(842,533,00)	(842,533.00)	0.00	(1,095,720.03)	(253,187.03)	30.1%
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	00,0	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(842,533.00)	(842,533.00)	0.00	(1,095,720.03)	(253,187.03)	30.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(537,275.00)	(537,275.00)	0.00	(795,023,96)	(257,748.96)	48.0%

Description Res	Obje ource Codes Cod		Board Approved get Operating Budge (B)		Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8	099 1,669,458	3.00 1,669,458.0	0,00	1,591,111.22	(78,346.78)	-4.7%
2) Federal Revenue	8100-8	299 3,790,352	2.00 3,790,352.00	1,158,903.43	4,011,483.00	221,131.00	5.8%
3) Other State Revenue	8300-8	599 4,247,56	1.00 4,247,561.00	1,220,677.86	4,311,048.00	63,487.00	1.5%
4) Other Local Revenue	8600-8	799 200,000	200,000.00	83,104.26	200,000.00	0.00	0.0%
5) TOTAL, REVENUES		9,907,37	9,907,371.00	2,462,685.55	10,113,642.22	<u> </u>	
B. EXPENDITURES							
1) Certificated Salaries	1000-1	999 4,763,497	7.32 4,763,497.32	1,743,386.34	4,875,363.25	(111,865,93)	-2.3%
2) Classified Salaries	2000-2	999 1,823,688	3,39 1,823,688.39	588,366.41	1,776,710.61	46,977.78	2.6%
3) Employee Benefits	3000-3	999 3,052,358	3,052,358.33	1,114,531.72	2,958,728.12	93,630,21	3.1%
4) Books and Supplies	4000-4	999 997,314	1.90 997,314.90	256,572.69	1,547,700.75	(550,385,85)	-55.2%
5) Services and Other Operating Expenditures	5000-5	999 644,331	644,331.27	309,676.09	733,465.38	(89,134.11)	-13.8%
6) Capital Outlay	6000-6	999 27,000	27,000.00	0.00	27,000.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7 7400-7	i	3.00 292,983.00	83,991.25	292,983.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7	399 131,077	7.22 131,077.22	0.00	138,746.22	(7,669.00)	-5.9%
9) TOTAL, EXPENDITURES		11,732,250	0.43 11,732,250.43	4,096,524.50	12,350,697.33		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(1,824,879	.43) (1,824,879,43	) (1,633,838.95	) (2,237,055.11)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers    a) Transfers In	8900-8	929 0	0.00	0.00	0.00	, 0,00	0.0%
b) Transfers Out	7600-7	329 0	0.00	0.00	0.00	0,00	0.0%
Other Sources/Uses    a) Sources	8930-8	979 0	0.00	0,00	0.00	0.00	0.0%
b) Uses	7630-76	899 0	.00 0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-89	999 842,533	.00 842,533.00	0.00	1,095,720.03	253,187.03	30.1%
4) TOTAL, OTHER FINANCING SOURCES/USES		842,533	.00 842,533.00	0.00	1,095,720.03		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	too EEFAA NIIVE EEFA IV INDOO EEFAANNA AA EEFAAN	No position to the contract of the first of the contract of th	(982,346.43)	(982,346,43)	(1,633,838.95)	(1,141,335.08)		Andrews
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	1,591,581.66	1,591,581.66		1,591,581.66	00.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,591,581.66	1,591,581.66		1,591,581.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,591,581.66	1,591,581.66		1,591,581.66		
2) Ending Balance, June 30 (E + F1e)			609,235.23	609,235.23		450,246.58		
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	748,911.51	748,911.51		450,246.58		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0,00	0.00		0.00		
e) Unassigned/Unappropriated								***
Reserve for Economic Uncertainties		9789	0,00	0.00		0.00	Alt s	
Unassigned/Unappropriated Amount		9790	(139,676.28)	(139,676.28)		0.00		

Kern County		Revenue	Restricted (Resource , Expenditures, and Cl	s 2000-9999)	ce		Form 0		
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)	
REVENUE LIMIT SOURCES					Nasal Sala	1-(-		ViI	
Drive in al. Association are not									
Principal Apportionment State Aid - Current Year		8011	0,00	0.00	0.00	0.00			
Charter Schools General Purpose Entitlem	nent - 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								+ 1	
Homeowners' Exemptions		8021	0.00	This company and the	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		0047	0.00	<b>0</b> ,00	3.00	0.00			
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	658,610.00	658,610.00	0.00	625,929.51	(32,680.49)	-5.0%	
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%	
Special Education ADA Transfer  All Other Revenue Limit	6500	8091	1,010,848.00	1,010,848.00	0.00	965,181,71	. (45,666.29)	-4.5%	
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 Pro	perty 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			1,669,458.00	1,669,458.00	0.00	1,591,111.22	(78,346.78)	-4.7%	
FEDERAL REVENUE									
Maintenance and Operations		8110	0,00	0.00	0.00	0,00	0.00	0,0%	
Special Education Entitlement		8181	926,805.00	926,805.00	0.00	926,805.00	0.00	0.0%	
Special Education Discretionary Grants		8182	93,161.00	93,161.00	3,562.00	100,284.00	7,123.00	7.6%	
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 Source	es	8287	0.00	0.00	0.00	0.00	0.00	0.0%	
-			1						

3000-3299, 4000-4139, 4201-4215, 4610, 5510

8290

2,727,603.00

1,155,341.43

2,941,611.00 ,

2,727,603.00

7.8%

214,008.00

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)
Vocational and Applied Technology Education	3500-3699	8290	42,783.00	42,783,00	0.00	42,783.00	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	0,00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,790,352.00	3,790,352.00	1,158,903.43	4,011,483.00	221,131.00	5.8%
OTHER STATE REVENUE								. 515 '
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	2,454,051.00	2,454,051.00	526,140.00	2,454,051.00	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	487,083.00	487,083.00	142,373.00	243,467.50	(243,615.50)	-50.0%
Economic Impact Aid	7090-7091	8311	553,160.00	553,160.00	110,632.00	553,160.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	31,751.00	31,751.00	2,857.00	15,870.50	(15,880.50)	-50.0%
All Other State Apportionments - Current Year	All Other	8311	132,809,00	132,809,00	27,767,00	132,809,00	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	00.00	0.0%
Lottery - Unrestricted and Instructional Materia		8560	91,700.00	91,700.00	10,044.86	91,700.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0,00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0,00	0,00	0.00	0,00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0,00	0,00	0.00	0.00	0,00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0,00	0.00	0.00	00,0	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	497,007.00	497,007.00	400,864.00	819,990.00	322,983.00	65.0%
TOTAL, OTHER STATE REVENUE			4,247,561.00	4,247,561.00	1,220,677.86	4,311,048.00	63,487.00	1.5%
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		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes			i i				:	
Other		8622	0,00	0.00	0.00	0.00	0,00	0.0%
Community Redevelopment Funds  Not Subject to RL Deduction alifornia Dept of Education		8625	0.00	0.00	0.00	0.00	0.00	0.0%

Penalties and Interest from Delinquent Non-F Limit Taxes Sales	Revenue			(B)	(C)	(D)	(E)	(E/B) (F)
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
O = ( = - ( F = - )   - = - = + (O ) =								
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	175,000.00	175,000.00	61,012.66	175,000,00	0,00	0.0
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of In	rvestments	8662	0.00	0.00	0.00	0.00	0.00	0.09
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	on manager, man	
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	25,000,00	25,000.00	20,696.00	25,000.00	0.00	0.09
Transportation Services	7230, 7240	8677	0.00	0.00	0,00	0.00	0.00	0.09
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.09
Mitigation/Developer Fees		8681	0.00	0.00	00,0	0.00	0.00	0.0
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0,00	0.0
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0,00	0,00	0.00		
Pass-Through Revenues From Local Sources	\$	8697	0.00	0.00	0.00	0.00	0.00	0.09
All Other Local Revenue		8699	0.00	0.00	1,395.60	0.00	0,00	0.09
Tultion		8710	0.00	0.00	0.00	0,00	0.00	0.09
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.09
Fransfers Of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.09
From County Offices	6500	8792	0.00	0,00	0.00			
From JPAs	6500	8793	0,00			0.00	0.00	0.09
ROC/P Transfers	6500	0/83	0,00	0.00	0.00	0.00	0.00	0.0%
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	0.09
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%
FOTAL, OTHER LOCAL REVENUE			200,000.00	200,000.00	83,104.26	200,000.00	0.00	0.0%

	Revenue,	Expenditures, and Ch	anges in Fund Baland	ce .			
Description Resource Code	Object	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		l l			X L.		, V. L.
Certificated Teachers' Salaries	1100	3,920,302.40	3,920,302.40	1,382,812.54	3 054 041 60	(34,639.29)	0.00/
Certificated Pupil Support Salaries	1200	675,115.40			3,954,941.69		-0.9%
Certificated Supervisors' and Administrators' Salaries	1300	168,079.52	675,115.40 168,079.52	287,143,62 69,705.18	750,342.60	(75,227.20)	-11.1%
Other Certificated Salaries	1900	0.00	0.00	3,725.00	170,078.96 0.00	(1,999.44)	-1.2%
TOTAL, CERTIFICATED SALARIES	1500	4,763,497.32	4,763,497.32	1,743,386.34	4,875,363.25	0.00	0.0%
CLASSIFIED SALARIES		4,700,457.02	4,700,497.02	1,740,000.04	4,0,70,003.20	(111,865.93)	-2.3%
Classified Instructional Salaries	2100	852,753,68	852,753.68	301,839.95	930,236.24	(77,482.56)	-9.1%
Classified Support Salaries	2200	538,365.44	538,365.44	162,620.88	522,414.58	15,950.86	3.0%
Classified Supervisors' and Administrators' Salaries	2300	16,713.39	16,713.39	6,963,90	16,713.39	0.00	0.0%
Clerical, Technical and Office Salaries	2400	311,442.26	311,442.26	80,965,81	214,681.48	96,760.78	31.1%
Other Classified Salaries	2900	104,413.62	104,413.62	35,975,87	92,664.92	11,748.70	11.3%
TOTAL, CLASSIFIED SALARIES		1,823,688.39	1,823,688.39	588,366.41	1,776,710.61	46,977.78	2.6%
EMPLOYEE BENEFITS						:	•
STRS	3101-3102	391,795.51	391,795.51	141,447.87	403,049.95	(11,254.44)	-2.9%
PERS	3201-3202	322,642.54	322,642.54	96,801.65	306,346.44	16,296.10	5.1%
OASDI/Medicare/Alternative	3301-3302	209,172.95	209,172.95	66,362.87	207,661.65	1,511.30	0.7%
Health and Welfare Benefits	3401-3402	1,931,890.89	1,931,890.89	744,925.41	1,853,169.27	78,721.62	4.1%
Unemployment Insurance	3501-3502	105,561.78	105,561.78	37,209.36	106,489.16	(927.38)	-0.9%
Workers' Compensation	3601-3602	64,716.48	64,716.48	22,819.88	65,449.10	(732.62)	-1.1%
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	26,578.18	26,578.18	4,964.68	16,562.55	10,015.63	37.7%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3,052,358.33	3,052,358.33	1,114,531.72	2,958,728.12	93,630.21	3.1%
BOOKS AND SUPPLIES	7						
Approved Textbooks and Core Curricula Materials	4100	20,000.00	20,000.00	00.0	20,000.00	0.00	0.0%
Books and Other Reference Materials	4200	28,322.00	28,322,00	2,029.75	17,232.84	11,089,16	39.2%
Materials and Supplies	4300	901,863,89	901,863.89	218,434.21	1,462,733.02	(560,869,13)	-62.2%
Noncapitalized Equipment	4400	47,129.01	47,129.01	36,108.73	47,734.89	(605.88)	-1.3%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		997,314.90	997,314.90	256,572.69	1,547,700.75	(550,385.85)	-55.2%
SERVICES AND OTHER OPERATING EXPENDITURES		;		a separation	;	:	
Subagreements for Services	5100	240,000.00	240,000.00	85,498.89	226,000.00	14,000.00	5.8%
Travel and Conferences	5200	200,507.59	200,507.59	41,339.96	215,568.55	(15,060.96)	-7.5%
Dues and Memberships	5300	2,050.00	2,050,00	1,749.90	2,050.00	0.00	0.0%
Insurance	5400-5450	64,730.00	64,730.00	64,073.34	64,730.00	0.00	0.0%
Operations and Housekeeping Services	5500	33,720.00	33,720,00	17,587.15	33,720.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	1,250.00	1,250.00	713.75	1,250.00	, 00,0 , , , , , , , ,	0.0%
Transfers of Direct Costs	5710	(115,950.00)	(115,950.00)	(22,596.38)	(110,699.85)	(5,250.15)	4.5%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	(197.58)	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	212,388,68	212,388.68	119,179.90	295,211.68	(82,823.00)	-39.0%
Communications	5900	5,635,00	5,635.00	2,327.16	5,635.00	0.00	0.0%
TOTAL, SERVICES AND OTHER						:	
OPERATING EXPENDITURES	j.	644,331.27	644,331.27	309,676.09	733,465.38	(89,134.11)	-13.8%

### 2011-12 First Interim General Fund 15 73742 0000000 cled (Resources 2000-9999) Form 011

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)
CAPITAL OUTLAY	nosource codes	00003	101	[6]	(9)	(0)	(=)	157
Land								:
Land		6100	0.00	0.00	0.00	0.00	0.00	0.09
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	27,000.00	27,000.00	0.00	27,000.00	0.00	0.0
Equipment Replacement		6500	0.00	0,00	0.00	0,00	0.00	0.0
TOTAL, CAPITAL OUTLAY			27,000.00	27,000.00	0.00	27,000.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indire	ect Costs)				3			
Tuition								
Tuition for Instruction Under Interdistrict		7440	0.00	0.00				
Attendance Agreements State Special Schools		7110	0.00	0.00	0.00	0.00	0.00	0,0
•	<b>.</b> _	7130	0.00	0.00	0.00 أ	0.00	0.00	0.09
Tuition, Excess Costs, and/or Deficit Payment Payments to Districts or Charter Schools	is	7141	0.00	0,00	0.00	0,00	0.00	0,09
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0,00	0.0
Payments to JPAs		7143	0.00	0.00	0.00	0,00	0.00	0.09
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 Apport To Districts or Charter Schools	líonments 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	0.00
To County Offices	6360	7222	0.00	0.00	0.00	0.00		0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.09
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	167,983.00	167,983.00	83,991.25	167,983.00	0.00	0.0%
Other Debt Service - Principal		7439	125,000.00	125,000.00	0.00	125,000.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of	of Indirect Costs)		292,983.00	292,983.00	83,991.25	292,983.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT C								0,57
Transfers of Indirect Costs		7310	131,077.22	131,077.22	0.00	138,746.22	(7,669.00)	-5.9%
		7350	0.00	0.00	0,00	0.00	0,00	0.0%
Transfers of Indirect Costs - Interfund				9.00	0,00			U.U.A
Transfers of Indirect Costs - Interfund TOTAL, OTHER OUTGO - TRANSFERS OF IN	DIRECT COSTS		131,077.22	131,077.22	0.00	138,746.22	(7,669.00)	-5.9%

Description	enurea Codos	Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/8)
. 1 ( A - 1 ) (	source Codes	Codes	(A)	(B)	(C)	(0)	(E)	(F)
INTERFUND TRANSFERS INTERFUND TRANSFERS IN								
INTERFORD TRANSPERS IN								
From: Special Reserve Fund		8912	0.00	0,00	00,0	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							i	
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		0,0%
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 OTHER SOURCES/USES			0.00	0,00	0.00	0.00	0.00	0.0%
SOURCES								•
3000023								
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					9.11			
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			100 CO	5	10.00	!	*	
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							į	
Contributions from Unrestricted Revenues		8980	842,533.00	842,533.00	0.00	1,095,720.03	253,187.03	30.1%
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			842,533.00	842,533.00	0.00	1,095,720.03	253,187.03	30.1%
OTAL, OTHER FINANCING SOURCES/USES						:	:	
(a - b + c - d + e)			842,533.00	842,533,00	0.00 ¦	1,095,720.03	(253,187.03)	30.1%

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Description F	Obje Resource Codes Code		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	8010-86	099 26,587,211.56	26,587,211.56	5,491,451.13	25,522,185.06	(1,065,026.50)	-4.0%
2) Federal Revenue	8100-83	99 5,143,092.00	5,143,092.00	1,731,834.33	5,449,223.00	306,131.00	6,0%
3) Other State Revenue	8300-8	8,150,057.00	8,150,057.00	2,394,437.65	8,342,922,90	192,865.90	2.4%
4) Other Local Revenue	8600-8	799 562,500.00	562,500.00	388,643.12	842,970.23	280,470.23	49.9%
5) TOTAL, REVENUES		40,442,860.56	40,442,860.56	10,006,366.23	40,157,301.19		h 1787 Mahasal Mada akhina shibbar shi 7 sa
B. EXPENDITURES						:	
1) Certificated Salaries	1000-19	18,092,391.27	18,092,391.27	6,449,913.16	17,953,005.89	139,385.38	0.8%
2) Classified Salaries	2000-29	99 5,749,422.58	5,749,422.58	2,114,117.95	5,792,970.25	(43,547.67)	-0.8%
3) Employee Benefits	3000-39	11,569,460.13	11,569,460.13	4,456,497.13	11,337,134,35	232,325.78	2.0%
4) Books and Supplies	4000-49	99 2,169,936.17	2,169,936.17	644,613.10	2,821,177.18	(651,241.01)	-30,0%
5) Services and Other Operating Expenditures	5000-59	99 3,693,201.77	3,693,201.77	1,614,644.78	3,814,585.84	(121,384.07)	-3,3%
6) Capital Outlay	6000-69	99 167,000.00	167,000.00	194,870.60	463,097.49	(296,097.49)	-177.3%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-72 7400-74	i	501,431.00	184,519.07	501,431.00	0,00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-73	99 (55,000.00)	(55,000.00)	0.00	(55,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES	,	41,887,842.92	41,887,842.92	15,659,175.79	42,628,402.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		(1,444,982.36)	(1,444,982.36)	(5,652,809.56)	(2,471,100.81)	•	<b>*</b>
D. OTHER FINANCING SOURCES/USES							
interfund Transfers     a) Transfers in	8900-89	29 365,405.00	365,405.00	0.00	360,843.07	(4,561.93)	-1.2%
b) Transfers Out	7600-76	29 60,147.00	60,147.00	0.00	60,147,00	0.00	0.0%
Other Sources/Uses     a) Sources	8930-89	79 0.00	0,00	0.00	0.00	0.00	0.0%
b) Uses	7630-76	99 0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-89	99 0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USE	:S	305,258.00	305,258.00	0.00	300,696,07		

Description Re	source 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)			(1,139,724.36)	(1,139,724.36)	(5,652,809,56)	(2,170,404.74)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	7,695,691.59	7,695,691.59		7,695,691.59	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)			7,695,691.59	7,695,691.59		7,695,691,59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,695,691.59	7,695,691.59		7,695,691.59		
2) Ending Balance, June 30 (E + F1e)			6,555,967.23	6,555,967.23		5,525,286.85		
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	22,000.00	22,000.00		22,000.00		
Stores		9712	50,000,00	50,000,00		50,000.00		
Prepaid Expenditures		9713	23,000.00	23,000.00		23,000.00		1. 1. 1
All Others		9719	0.00	0.00		0.00		1 1 11
b) Restricted		9740	748,911.51	748,911,51		450,246.58		
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	2,097,400.00	2,097,400.00		2,134,427.00		
Unassigned/Unappropriated Amount		9790	3,614,655.72	3,614,655.72		2,845,613.27		

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
REVENUE LIMIT SOURCES	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
	r			Personal Control of Co				
Principal Apportionment State Aid - Current Year		8011	22,638,233.15	22,638,233,15	4,542,128.00	21,356,501.94	(1,281,731.21)	-5.79
Charter Schools General Purpose Entitlement	- State Aid	8015	0.00	0.00	0.00	0.00	0.00	0.09
State Aid - Prior Years	- Otate Alu	8019	0.00	0.00	511,633.00	0.00		0.0%
Tax Relief Subventions		0010	0,500	0.00	011,000,00	0.00	00,0	0.03
Homeowners' Exemptions		8021	0.00	0.00	0,00	0.00	0.00	0.09
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	40,741.00	40,741.00	741.05	39,566.00	(1,175.00)	-2.9%
County & District Taxes Secured Roll Taxes		8041	3,462,970.00	3,462,970.00	148,528.86	4,420,706,00	957,736.00	27.79
Unsecured Roll Taxes		8042	173,951.00	173,951.00	268,718.72	224,514.00	50,563.00	29.1%
Prior Years' Taxes		8043	0.00	0.00	(5,747.71)	0.00	0.00	0.0%
Supplemental Taxes		8044	160,380.00	160,380.00	48,548.74	107,447,00	(52,933.00)	-33.09
Education Revenue Augmentation		VVII	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	100,000.00			(02,900.00)	33.07
Fund (ERAF)		8045	(451,921.00)	(451,921.00)	341.21	(650,687.00)	(198,766,00)	44.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	533,906,00	533,906.00	0,00	0.00	(533,906.00)	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	3,713,39	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		0.09
Less: Non-Revenue Limit		0002	0.00	0.00	0.00	0.00	0.00	0.07
(50%) Adjustment		8089	0.00	0.00		0.00		0.0%
Subtotal, Revenue Limit Sources			26,558,260.15	26,558,260.15	5,518,605.26	25,498,047.94	(1,060,212.21)	-4.0%
Revenue Limit Transfers						:		
Unrestricted Revenue Limit	0000	0004	(4,000,450,00)	44 000 450 00		44 PO 4 4 4 0 OO		
Transfers - Current Year	0000	8091	(1,669,458.36)	(1,669,458.36)	0.00	(1,591,111.22)	78,347,14	-4 79
Continuation Education ADA Transfer	2200	8091	658,610.00	658,610.00	0.00	625,929.51	(32,680.49)	-5.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,010,848.00	1,010,848.00	0.00	965,181.71	(45,666,29)	-4.5%
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	100,520.77	100,520.77	35,763.50	95,706.12	(4,814,65)	-4.8%
Transfers to Charter Schools in Lieu of Propert	y Taxes	8096	(71,569.00)	(71,569.00)	(62,917.63)	(71,569,00)	0,00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0,00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			26,587,211.56	26,587,211.56	5,491,451.13	25,522,185.06	(1,065,026.50)	-4.0%
EDERAL REVENUE								
Maintenance and Operations		8110	1,250,000.00	1,250,000.00	490,890.18	1,250,000.00	0,00	0.0%
Special Education Entitlement		8181	926,805.00	926,805.00	0,00	926,805.00	0.00	0.0%
Special Education Discretionary Grants		8182	93,161.00	93,161.00	3,562.00	100,284.00	7,123.00	7.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	2,740.00	2,740.00	2,683.06	2,740.00	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	00,0	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%
	3000-3299, 4000-					į		

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### 2011-12 First Interim General Fund

Ocheran and
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	42,783.00	42,783.00	0,00	42,783.00	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	100,000.00	100,000.00	79,357.66	185,000.00	85,000.00	85.0%
TOTAL, FEDERAL REVENUE			5,143,092.00	5,143,092.00	1,731,834.33	5,449,223.00	306,131.00	6.0%
OTHER STATE REVENUE								0,070
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	ù 0.00 -	0.0%
Prior Years	6355-6360	8319	0.00					
	6333-6360	6218	0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	2,454,051.00	2,454,051.00	526,140.00	2,454,051.00	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	487,083.00	487,083,00	142,373.00	243,467,50	(243,615.50)	-50.0%
Economic Impact Aid	7090-7091	8311	553,160.00	553,160.00	110,632.00	553,160.00	0,00	0.0%
Spec. Ed. Transportation	7240	8311	31,751.00	31,751.00	2,857.00	15,870.50	(15,880.50)	-50,0%
All Other State Apportionments - Current Year	All Other	8311	277,809.00	277,809.00	27,767.00	342,809.00	65,000.00	23.4%
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	711 01101	8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	851,445.00	851,445.00	213,665.00	851,445.00	0.00	0.0%
Child Nutrition Programs		8520	0,00	0,00				
-			i		0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	00,0	40,425.48	40,425,48	40,425,48	New
Lottery - Unrestricted and Instructional Materia		8560	673,340.00	673,340.00	16,198.76	673,340.00	0,00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0,00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0,00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,821,418.00	2,821,418.00	1,314,379.41	3,168,354.42		
	Air Other	6580					346,936.42	12.3%
TOTAL, OTHER STATE REVENUE OTHER LOCAL REVENUE		***	8,150,057.00	8,150,057.00	2,394,437.65	8,342,922.90	192,865.90	2.4%
Other Local Revenue County and District Taxes					and the second s	; ;		
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0,00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0,00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0,00	0.00	0.00	0,00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%

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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 No Limit Taxes	in-Revenue	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	192,500.00	192,500.00	66,815.14	192,500.00	0,00	0.0%
Interest		8660	75,000.00	75,000.00	5,694.11	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value o	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	25,000.00	25,000.00	20,696.00	25,000.00	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	0.00	10.38	10.38	10,38	New
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 Source	ces	8697	0.00	0.00	0.00	0,00	0.00	0.0%
All Other Local Revenue		8699	270,000.00	270,000.00	19,049.26	274,081,62	4,081,62	1.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0,00	0.00	0.00	0.0%
Transfers Of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	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	276,378.23	276,378.23	276,378,23	New
TOTAL, OTHER LOCAL REVENUE			562,500.00	562,500.00	388,643.12	842,970.23	280,470.23	49.9%
TOTAL, REVENUES		The state of the s	40,442,860,56	40,442,860.56	10,006,366.23	40,157,301.19	(285,559.37)	-0.7%

Description Resource Codes	Object Codes	Orlginal 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		V.3	\\\=\\			1.71	V. 1
Certificated Teachers' Salaries	1100	45 044 227 90	15,011,227.89	5,178,546,58	44 750 500 07	258,705.82	1 70
		15,011,227.89			14,752,522.07		1.79
Certificated Pupil Support Salaries	1200	1,402,368.00	1,402,368.00	551,869.61	1,492,829.00	(90,461.00)	-6.5%
Certificated Supervisors' and Administrators' Salaries	1300	1,678,795.38	1,678,795.38	715,771.97	1,707,654.82	(28,859.44)	-1.79
Other Certificated Salaries	1900	0.00	0.00	3,725.00	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES CLASSIFIED SALARIES		18,092,391.27	18,092,391,27	6,449,913.16	17,953,005.89	139,385,38	0.8%
Classified instructional Salaries	2100	964,551.06	964,551.06	327,879.33	1,053,048,11	(88,497,05)	-9.2%
Classified Support Salaries	2200	2,126,129.97	2,126,129.97	810,207.14	2,134,491.07	(8,361.10)	-0.4%
Classified Supervisors' and Administrators' Salaries	2300	403,123.68	403,123.68	167,746.15	403,123.68		0.0%
Clerical, Technical and Office Salaries	2400	1,731,491.88	1,731,491.88	659,638.40	1,698,279.21	33,212.67	1.9%
Other Classified Salaries	2900	524,125.99	524,125,99	148,646.93	504,028.18	20,097.81	3,8%
TOTAL, CLASSIFIED SALARIES	2500				5,792,970.25		-0.8%
EMPLOYEE BENEFITS		5,749,422.58	5,749,422.58	2,114,117.95	0,192,910.25	(43,547.67)	-0.67
STRS	3101-3102	1,491,583.56	1,491,583.56	523,716.20	1,468,828.04	22,755.52	1.5%
PERS	3201-3202	965,641.12	965,641.12	346,321.05	978,014.91	(12,373.79)	-1.3%
OASDI/Medicare/Alternative	3301-3302	711,341.33	711,341.33	246,683.77	724,860.01	(13,518.68)	-1.9%
Health and Welfare Benefits	3401-3402	6,253,933.01	6,253,933.01	2,459,869.47	6,045,322.79	208,610.22	3.3%
Unemployment Insurance	3501-3502	398,161.04	398,161.04	136,898.32	391,340.38	6,820.66	1,79
Workers' Compensation	3601-3602	235,027.56	235,027.56	83,987.85	234,083.36	944.20	0.49
OPEB, Allocated	3701-3702	1,413,812.00	1,413,812.00	623,496.19	1,399,539.00	14,273,00	1.09
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00		0.0%
PERS Reduction	3801-3802	99,960.51	99,960.51	35,524.28	95,145.86	4,814.65	4.8%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00		0.0%
TOTAL, EMPLOYEE BENEFITS	3901-3902			4,456,497.13	11,337,134.35		
BOOKS AND SUPPLIES 4		11,569,460.13	11,569,460.13	4,430,497.10	j 1,557, 15 <del>4</del> .55	232,325.78	2,0%
Approved Textbooks and Core Curricula Materials	4100	20,500.00	20,500.00	46,709.36	73,864.12	(53,364.12)	-260.3%
Books and Other Reference Materials	4200	79,625.27	79,625.27	4,871.66	83,079.89	(3,454.62)	-4.3%
Materials and Supplies	4300	1,711,841.89	1,711,841.89	479,544.57	2,304,192.45		-34.6%
Noncapitalized Equipment	4400	357,969.01	357,969.01	113,487.51	360,040.72	(2,071.71)	-0.6%
Food	4700	0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		2,169,936.17	2,169,936.17	644,613.10	2,821,177.18	(651,241.01)	-30.0%
SERVICES AND OTHER OPERATING EXPENDITURES				4 1			
Subagreements for Services	5100	240,000.00	240,000.00	85,498.89	226,000.00	14,000.00	5.8%
Travel and Conferences	5200	317,650.09	317,650.09	66,723.39	334,374.11	(16,724.02)	-5.3%
Dues and Memberships	5300	21,710.00	21,710.00	17,665.15	22,110.00	(400.00)	-1.8%
Insurance	5400-5450	268,800.00	268,800.00	269,762.39	268,800.00	0.00	0.0%
Operations and Housekeeping Services	5500	1,351,520.00	1,351,520.00	531,388.81	1,341,520.00	10,000.00	0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	164,463.00	164,463.00	95,054.64	171,393.80	(6,930.80)	-4.2%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	(6,200.00)	(6,200.00)	(1,367.52)	(6,200.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	1,162,118.68	1,162,118.68	467,891.11	1,289,447.93	(127,329.25)	-11.0%
Communications	5900	173,140.00	173,140.00	82,027.92	167,140.00	6,000.00	3.5%
TOTAL, SERVICES AND OTHER	3000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	110,110,00				
OPERATING EXPENDITURES		3,693,201.77	3,693,201.77	1,614,644.78	3,814,585.84	(121,384.07)	-3,3%

#### 15 73742 0000000 Form 01I

Description Resource Codes  CAPITAL OUTLAY  Land  Land Improvements  Buildings and Improvements of Buildings  Books and Media for New School Libraries or Major Expansion of School Libraries Equipment  Equipment Replacement TOTAL, CAPITAL OUTLAY  OTHER OUTGO (excluding Transfers of Indirect Costs)  Tuition Tuition for instruction Under Interdistrict Attendance Agreements State Special Schools  Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools  Payments to JPAs  Transfers of Pass-Through Revenues To Districts or Charter Schools  To County Offices  To JPAs  Special Education SELPA Transfers of Apportionments To Districts or Charter Schools  To County Offices  To JPAs  ROC/P Transfers of Apportionments To Districts or Charter Schools  To County Offices  To JPAs  ROC/P Transfers of Apportionments To Districts or Charter Schools  All Other Transfers All Other Transfers  All Other Transfers Out to All Others  Debt Service - Interest Other Debt Service - Principal	6100 6170 6200 6300 6400 6500	(A) 0.00 0.00 100,000.00 0.00 67,000.00 0.00	(B) 0,00 0.00 100,000.00 0,00 67,000.00 0.00	0,00 8,676.80 82,640.00 0.00 23,734.02 79,819.78 194,870.60	0.00 0.00 232,640.00 0.00 87,000.00 143,457,49 463,097,49	(E) 0,00 0.00 (132,640,00) 0,00 (20,000,00) (143,457,49)	0.0 0.0 -132.6 0.0 -29.9
Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs)  Tuition Tultion for Instruction Under Interdistrict Attendance Agreements State Special Schools Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools Payments to JPAs Transfers of Pass-Through Revenues To Districts or Charter Schools To County Offices To JPAs Special Education SELPA Transfers of Apportionments To Districts or Charter Schools To County Offices G500 To County Offices G500 To JPAs G600 ROC/P Transfers of Apportionments To Districts or Charter Schools G600 To County Offices To JPAs G600 Cher Transfers of Apportionments All Other Transfers All Other Transfers Debt Service Debt Service	6170 6200 6300 6400 6500	0.00 100,000.00 0.00 67,000.00	0.00 100,000.00 0.00 67,000.00 0.00	8,676.80 82,640.00 0.00 23,734.02 79,819.78	0.00 232,640.00 0.00 87,000.00 143,457.49	0.00 (132,640.00) , 0.00 (20,000.00)	0.0 -132.6 0.0 -29.9
Land Improvements  Buildings and Improvements of Buildings  Books and Media for New School Libraries or Major Expansion of School Libraries Equipment  Equipment Replacement  TOTAL, CAPITAL OUTLAY  OTHER OUTGO (excluding Transfers of Indirect Costs)  Tuition Tuition for Instruction Under Interdistrict Attendance Agreements  State Special Schools  Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools  Payments to JPAs  Transfers of Pass-Through Revenues To Districts or Charter Schools To County Offices To JPAs  Special Education SELPA Transfers of Apportionments To Districts or Charter Schools To County Offices  To JPAs  Special Education SELPA Transfers of Apportionments To Districts or Charter Schools To County Offices  To JPAs  G6500  ROC/P Transfers of Apportionments To Districts or Charter Schools To County Offices  To JPAs  G360  To JPAs  G360  Other Transfers of Apportionments All Other Transfers All Other Transfers Out to All Others  Debt Service Debt Service	6170 6200 6300 6400 6500	0.00 100,000.00 0.00 67,000.00	0.00 100,000.00 0.00 67,000.00 0.00	8,676.80 82,640.00 0.00 23,734.02 79,819.78	0.00 232,640.00 0.00 87,000.00 143,457.49	0.00 (132,640.00) , 0.00 (20,000.00)	0.0 -132.6 0.0 -29.9
Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs)  Tuition Tuition for instruction Under Interdistrict Attendance Agreements State Special Schools Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools Payments to County Offices Payments to JPAs  Transfers of Pass-Through Revenues To Districts or Charter Schools To County Offices To JPAs  Special Education SELPA Transfers of Apportionments To Districts or Charter Schools To County Offices 6500 To JPAs 6600 ROC/P Transfers of Apportionments To Districts or Charter Schools To County Offices To JPAs 6360 To County Offices All Other Transfers All Other Transfers Out to All Others Debt Service Debt Service - Interest	6200 6300 6400 6500	100,000.00 0.00 67,000.00 0.00	100,000.00 0.00 67,000.00 0.00	82,640.00 0.00 23,734.02 79,819.78	232,640.00 0.00 87,000.00 143,457.49	(132,640.00) 0.00 (20,000.00)	-132.6 0.0 -29.9
Books and Media for New School Libraries or Major Expansion of School Libraries  Equipment  Equipment Replacement  TOTAL, CAPITAL OUTLAY  OTHER OUTGO (excluding Transfers of Indirect Costs)  Tuition  Tuition or instruction Under Interdistrict Attendance Agreements  State Special Schools  Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools  Payments to Ounty Offices  Payments to JPAs  Transfers of Pass-Through Revenues To Districts or Charter Schools  To County Offices  To JPAs  Special Education SELPA Transfers of Apportionments To Districts or Charter Schools  To County Offices  6500  To County Offices  6500  To JPAs  6500  ROC/P Transfers of Apportionments To Districts or Charter Schools  To County Offices  To JPAs  6360  To County Offices  All Other Transfers  All Other Transfers Out to All Others  Debt Service  Debt Service - Interest	6300 6400 6500 7110	0.00 67,000.00 0.00	0.00 67,000.00 0.00	0.00 23,734.02 79,819.78	0,00 87,000,00 143,457,49	(20,000,00)	-29.9
Equipment Equipment Replacement TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs)  Tuition Tuition Tuition for instruction Under Interdistrict Attendance Agreements State Special Schools Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools Payments to County Offices Payments to JPAs Transfers of Pass-Through Revenues To Districts or Charter Schools To County Offices To JPAs Special Education SELPA Transfers of Apportionments To Districts or Charter Schools To County Offices 6500 To County Offices 6500 To JPAs 6600 ROC/P Transfers of Apportionments To Districts or Charter Schools To County Offices All Other Transfers Out to All Others Debt Service - Interest	6400 6500 7110	67,000.00 0.00	67,000.00 0.00	23,734.02 79,819.78	87,000.00 143,457.49	(20,000.00)	-29.9
Equipment Replacement TOTAL, CAPITAL OUTLAY  OTHER OUTGO (excluding Transfers of Indirect Costs)  Tuition Tultion for Instruction Under Interdistrict Attendance Agreements State Special Schools Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools Payments to County Offices Payments to JPAs  Transfers of Pass-Through Revenues To Districts or Charter Schools To County Offices To JPAs  Special Education SELPA Transfers of Apportionments To Districts or Charter Schools To County Offices 6500 To JPAs 6600  ROC/P Transfers of Apportionments To Districts or Charter Schools To County Offices To JPAs 6360 To County Offices All Other Transfers All Other Transfers Out to All Others Debt Service Letters  To Describe Transfers To Describe Interest	7110	0.00	0.00	79,819.78	143,457.49		
TOTAL, CAPITAL OUTLAY  OTHER OUTGO (excluding Transfers of Indirect Costs)  Tuition Tuition for instruction Under Interdistrict Attendance Agreements State Special Schools  Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools Payments to County Offices Payments to JPAs  Transfers of Pass-Through Revenues To Districts or Charter Schools To County Offices To JPAs  Special Education SELPA Transfers of Apportionments To Districts or Charter Schools To County Offices  6500 To County Offices 6500 ROC/P Transfers of Apportionments To Districts or Charter Schools To County Offices 6360 To County Offices 6360 To JPAs 6360 Other Transfers of Apportionments All Other All Other Transfers Out to All Others Debt Service - Interest	7110					(143,457,49)	
Tuition Tuition for instruction Under Interdistrict Attendance Agreements State Special Schools Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools Payments to County Offices Payments to JPAs Transfers of Pass-Through Revenues To Districts or Charter Schools To County Offices To JPAs Special Education SELPA Transfers of Apportionments To Districts or Charter Schools To County Offices To JPAs Special Education SELPA Transfers of Apportionments To Districts or Charter Schools To County Offices To JPAs 6500 ROC/P Transfers of Apportionments To Districts or Charter Schools To County Offices To JPAs 6360 To County Offices To JPAs 6360 Other Transfers of Apportionments All Other Transfers All Other Transfers Out to All Others Debt Service - Interest		167,000.00	167,000,00	194,870.60	463,097.49		N
Tuition Tuition for Instruction Under Interdistrict Attendance Agreements State Special Schools Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools Payments to County Offices Payments to JPAs Transfers of Pass-Through Revenues To Districts or Charter Schools To County Offices To JPAs Special Education SELPA Transfers of Apportionments To Districts or Charter Schools To County Offices 6500 To County Offices 6500 ROC/P Transfers of Apportionments To Districts or Charter Schools 6360 To County Offices 6360 To County Offices All Other Transfers All Other Transfers Out to All Others Debt Service Debt Service - Interest						(296,097,49)	-177.3
Tuition for Instruction Under Interdistrict Attendance Agreements  State Special Schools  Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools  Payments to County Offices  Payments to JPAs  Transfers of Pass-Through Revenues To Districts or Charter Schools  To County Offices  To JPAs  Special Education SELPA Transfers of Apportionments To Districts or Charter Schools  To County Offices  6500  To County Offices  6500  ROC/P Transfers of Apportionments To Districts or Charter Schools  To County Offices  6360  To County Offices  6360  To County Offices  6360  To JPAs  6360  Other Transfers of Apportionments  All Other  All Other Transfers  Debt Service  Debt Service - Interest							
Attendance Agreements  State Special Schools  Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools  Payments to County Offices  Payments to JPAs  Transfers of Pass-Through Revenues To Districts or Charter Schools  To County Offices  To JPAs  Special Education SELPA Transfers of Apportionments To Districts or Charter Schools  To County Offices  To JPAs  6500  To JPAs  6500  ROC/P Transfers of Apportionments To Districts or Charter Schools  To County Offices  6360  To County Offices 6360  To County Offices 6360  Other Transfers of Apportionments All Other  All Other Transfers  Debt Service Debt Service - Interest							
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools Payments to County Offices Payments to JPAs Transfers of Pass-Through Revenues To Districts or Charter Schools To County Offices To JPAs Special Education SELPA Transfers of Apportionments To Districts or Charter Schools To County Offices 6500 To County Offices 6500 ROC/P Transfers of Apportionments To Districts or Charter Schools 6360 To County Offices 6360 To County Offices 6360 To JPAs 6360 Other Transfers of Apportionments All Other Transfers All Other Transfers Out to All Others Debt Service Debt Service		0.00	0,00	0.00	0.00	0.00	0.0
Payments to Districts or Charter Schools Payments to County Offices Payments to JPAs Transfers of Pass-Through Revenues To Districts or Charter Schools To County Offices To JPAs Special Education SELPA Transfers of Apportionments To Districts or Charter Schools To County Offices 6500 To County Offices 6500 ROC/P Transfers of Apportionments To Districts or Charter Schools 6360 To County Offices 6360 To County Offices 6360 Other Transfers of Apportionments All Other All Other Transfers Out to All Others Debt Service Debt Service	1150	6,103.00	6,103.00	0.00	6,103.00	0.00	0.0
Payments to County Offices Payments to JPAs  Transfers of Pass-Through Revenues To Districts or Charter Schools To County Offices To JPAs  Special Education SELPA Transfers of Apportionments To Districts or Charter Schools  County Offices 6500 To County Offices 6500 To JPAs 6500  ROC/P Transfers of Apportionments To Districts or Charter Schools 6360 To County Offices 6360 To County Offices 6360 Other Transfers of Apportionments All Other Transfers All Other Transfers Out to All Others Debt Service Debt Service - Interest	7141	0.00	0.00	0.00	0.00	0.00	0.0
Payments to JPAs  Transfers of Pass-Through Revenues To Districts or Charter Schools To County Offices To JPAs  Special Education SELPA Transfers of Apportionments To Districts or Charter Schools 6500 To County Offices 6500 To JPAs 6500  ROC/P Transfers of Apportionments To Districts or Charter Schools 6360 To County Offices 6360 To County Offices 6360 To JPAs 6360 Other Transfers of Apportionments All Other All Other Transfers Out to All Others  Debt Service Debt Service - Interest	7142	0.00	0.00	0.00	0,00	0.00	0.0
Transfers of Pass-Through Revenues To Districts or Charter Schools To County Offices To JPAs  Special Education SELPA Transfers of Apportionments To Districts or Charter Schools 6500 To County Offices 6500 To JPAs 6500  ROC/P Transfers of Apportionments To Districts or Charter Schools 6360 To County Offices 6360 To County Offices 6360 To JPAs 6360 Other Transfers of Apportionments All Other Transfers All Other Transfers Out to All Others Debt Service - Interest	7143	0.00	0.00	0.00	0.00	0.00	0.0
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools 6500 To County Offices 6500 To JPAs 6500 ROC/P Transfers of Apportionments To Districts or Charter Schools 6360 To County Offices 6360 To County Offices 6360 Other Transfers of Apportionments All Other All Other Transfers All Other Transfers Out to All Others Debt Service Debt Service - Interest	7211	0.00	0.00	0.00	0.00	0.00	0.0
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools 6500 To County Offices 6500 To JPAs 6500 ROC/P Transfers of Apportionments To Districts or Charter Schools 6360 To County Offices 6360 To County Offices 6360 Other Transfers of Apportionments All Other Transfers All Other Transfers Out to All Others Debt Service Debt Service - Interest	7212	0.00	0,00	0.00	0.00	0.00	0.0
To Districts or Charter Schools  To County Offices  6500  To JPAs  6500  ROC/P Transfers of Apportionments To Districts or Charter Schools  To County Offices  6360  To JPAs  6360  Other Transfers of Apportionments  All Other  All Other Transfers  All Other Transfers Out to All Others  Debt Service  Debt Service - Interest	7213	0,00	0.00	0.00	0.00	0,00	0.0
To Districts or Charter Schools  To County Offices  6500  To JPAs  6500  ROC/P Transfers of Apportionments To Districts or Charter Schools  To County Offices  6360  To JPAs  6360  Other Transfers of Apportionments  All Other  All Other Transfers  All Other Transfers Out to All Others  Debt Service  Debt Service - Interest							
To JPAs 6500  ROC/P Transfers of Apportionments To Districts or Charter Schools 6360 To County Offices 6360 To JPAs 6360 Other Transfers of Apportionments All Other All Other Transfers All Other Transfers Out to All Others Debt Service Debt Service - Interest	7221	0,00	00,0	00,0	0.00	0.00	0.0
ROC/P Transfers of Apportionments To Districts or Charter Schools To County Offices 6360 To JPAs 6360 Other Transfers of Apportionments All Other All Other Transfers All Other Transfers Out to All Others Debt Service Debt Service - Interest	7222	0.00	0.00	0.00	0.00	0.00	0.0
To Districts or Charter Schools 6360 To County Offices 6360 To JPAs 6360 Other Transfers of Apportionments All Other All Other Transfers All Other Transfers Out to All Others Debt Service Debt Service - Interest	7223	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs 6360 Other Transfers of Apportionments All Other All Other Transfers All Other Transfers Out to All Others Debt Service Debt Service - Interest	7221	0.00	0.00	0.00	0.00	0.00	0.0
Other Transfers of Apportionments All Other All Other Transfers All Other Transfers Out to All Others Debt Service Debt Service - Interest	7222	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers All Other Transfers Out to All Others Debt Service Debt Service - Interest	7223	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers Out to All Others  Debt Service  Debt Service - Interest	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service Debt Service - Interest	7281-7283	0.00	0.00	0.00	0.00	0.00.	0.0
Debt Service - Interest	7299	0.00	0.00	0.00	0.00	0.00	0.0
Other Debt Service - Principal	7438	370,328.00	370,328.00	184,519.07	370,328.00	0.00	0.0
	7439	125,000.00	125,000.00	0.00	125,000.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		501,431.00	501,431.00	184,519.07	501,431.00	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	(55,000.00)	(55,000.00)	0.00	(55,000.00)	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	,	(55,000.00)	(55,000.00)	0,00	(55,000.00)	0.00	0.0

Description	lesource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B)
	tesource Codes	Codes	(A)	(6)	(C)	(ח)	(E)	(F)
INTERFUND TRANSFERS  INTERFUND TRANSFERS IN							:	
INTERFUND TRANSPERS 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	- 00.0	0.0
Other Authorized Interfund Transfers In		8919	365,405.00	365,405.00	0.00	360,843.07	(4,561.93):	
(a) TOTAL, INTERFUND TRANSFERS IN		0010	365,405.00	365,405.00	0.00	360,843.07	(4,561,93)	-1.2
INTERFUND TRANSFERS OUT	***************************************							
THE IN ONE THAT SEE THE SEE								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0
To: Special Reserve Fund		7612	60,147.00	60,147.00	0.00	60,147.00	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			60,147.00	60,147.00	0.00	60,147,00	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					5		:	
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		11
Contributions from Restricted Revenues		8990	0.00	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	0.09
OTAL, OTHER FINANCING SOURCES/USES			305,258.00	305,258.00	0.00	300,696.07	4,561.93	

### First Interim Special Education Maintenance of Effort 2011-12 Projected Expenditures vs. 2010-11 Actual Expenditures Comparison 2011-12 Projected Expenditures by LEA (LB.)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Tota!
	UNDUPLICATED PUPIL COUNT									631
TOTAL PRO	JECTED EXPENDITURES (Funds 01, 09, & 62; resout	rces 0000-9999)			1		1	i i i i i i i i i i i i i i i i i i i		
	Certificated Salaries	676,056,01	0.00	0,00	58,459,80	131,288,00	321.740.82	1,689,774,70		
2000-2999	Classified Salaries	301,975.09	0,00	0.00	8,838.92	28,784.05	317.873.29	477,875.81		2,877,319.33
3000-3999	Employee Benefits	457,629.72	0.00	0.00	22,940.96	54,599.27	343,347,89	951,294.61		1,135,347.16
4000-4999		109,375.88	0.00	0.00	0.00	300,00	7,100.00			1,829,812.45
5000-5999	Services and Other Operating Expenditures	38,642.00	0.00	0.00	1,000.00	1,300.00	0.00	43,912.19		160,688.07
6000-6999	Capital Outlay	0.00	0.00	0.00	0,00	0.00	0.00	46,771.00		87,713.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0,00	0.00	0.00		0,00		0.00
	Total Direct Costs	1,583,678,70	0.00	0.00	91,239,68	216,271.32	0.00	0.00		0.00
	Ī		0,00	0.00	31,208,08	210,271.32	990,062.00	3,209,628.31	0.00	6,090,880.01
7310	Transfers of Indirect Costs	7,186.00	0.00	0.00	0.00	0.00	0.00			
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0,00		7,186.00
	Total Indirect Costs	7.186.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	1,590,864,70	0.00	0.00	91,239,68	216,271.32	0,00 990,062,00	0.00	0.00	7,186.00
STATE AND	LOCAL PROJECTED EXPENDITURES (Funds 01, 09,	& 62; resources 00	00-2999, 3330, 3340	. 3355 3360 3370	3375 3385 3405 & 0	210,271.32 SOOD	990,062.00	3,209,628.31	0.00	6,098,066.01
1000-1999	Certificated Salaries	659,933,01	0.00	0.00	58.459.80	64,608.00	321,740.82	4 000 774 70		
2000-2999	Classified Salaries	241,349,68	0.00	0.00	8.838.92	3,649,85	321,740.82	1,689,774.70		2,794,516.33
3000-3999	Employee Benefits	439,312,48	0.00	0.00	22,940.96	47,518,96	253,802.95	184,164.33 845,776.48	<u></u>	438,002.78
4000-4999	Books and Supplies	109,375,88	0.00	0.00	0.00	300.00	7,100.00			1,609,351.83
5000-5999	Services and Other Operating Expenditures	38,642,00	0.00	0.00	1,000.00	300.00	0.00	43,912.19 46,771.00		160,688.07
6000-6999	Capital Outlay	0.00	0,00	0.00	0.00	0.00	0.00	0.00		86,713.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,488,613.05	0.00	0.00	91.239.68	116,376.81	582,643.77	2,810,398,70	0.00	0.00
					01.200.00	110,010.01	302,043.11	2,010,090.10	0.00	5,089,272.01
7310	Transfers of Indirect Costs	7,186.00	0.00	0.00	0.00	0.00	0.00	0,00		7 400 00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		7,186.00
	Total Indirect Costs	7,186.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,495,799.05	0.00	0.00	91,239.68	116,376.81	582,643,77	2,810,398,70	0.00	7,186.00 5.096,458.01
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									3,000,700,01
	TOTAL COSTS									0.00
	101AL 00313									5,096,458,01

			201	1-12 Projected Expe	enditures by LEA (LP-I	)		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	ECTED EXPENDITURES (Funds 01, 09, & 62; resou	rces 0000-1999 & 80	100-9999)				,	(	1,13,144,114	Total
1	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0,00
i .	Employee Benefits	0.00	0.00	0,00	0.00	0.00	0.00	0.00		0.00
Į.	Books and Supplies	11,275.88	0.00	0.00	0.00	100.00	1,600.00	5,662.19		18,638,07
	Services and Other Operating Expenditures	300.00	0.00	0.00	0.00	0.00	0.00	0.00		300.00
1	Capital Outlay	0.00	0.00	0,00	0.00	0.00	0.00	0,00		0,00
1	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
i .	Debt Service	0.00	0,00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11.575.88	0.00	0.00	0.00	100.00	1,600.00	5,662.19	0.00	18,938,07
1	Transfers of Indirect Costs Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0,00
	Total Indirect Costs	0.00	0.00	0.00		0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	11.575.88	0.00	0.00		100.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)			0.00		100,00	1,600.00	5,662.19	0.00	18,938.07 965,181.71
	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)						Element Services			
	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									0.00
	TOTAL COSTS									498,623.76
	TOTAL COSTS			1922/1964/1904/1909/1964/1964						1,482,743,54

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Totaí
	UNDUPLICATED PUPIL COUNT	3 - 3 - 66 - 5 - 6 - 6 - 6						9 20 10 20 60 0	Adjustments	10tai 63
TOTAL ACTU	AL EXPENDITURES (Funds 01, 09, & 62; resources	0000-9999)							2.12 2.19 2.19	
1000-1999	Certificated Salaries	598,850.27	0.00	0.00	58.459.84	131.387.99	324,732.01	4 504 040 00		
	Classified Salaries	326,183.44	0.00	0.00	8,771,08	26,887,47	251,519.94	1,591.842.60 443.411.34		2,705,272.7
	Employee Benefits	406,994.58	0.00	0.00	21,277,50	56,515,75		815,491,44		1,056,773.2
	Books and Supplies	101,043.51	0.00	0.00	0.00	276.43		29,821.36		1,594,288.5
	Services and Other Operating Expenditures	55,970.77	0.00	0.00	1,042,15	1,813.74	0.00	53,887.26		138,495.9
	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	<u> </u>	112,713.9
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
	Total Direct Costs	1,489,042,57	0.00	0.00	89,550,57	216,881,38	877,615,83	2,934,454,00	000	0.0
						270,007,00	011,010.00	2,934,454,00	0.00	5,607,544.3
7310	Transfers of Indirect Costs	3,707.69	0.00	0,00	0.00	0.00	0.00	0.00		0.707.0
	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		3,707.6
	Program Cost Report Allocations (non-add)	1,377,751.76	State of the second			22.00	0.00	0.00		0.00
	Total Indirect Costs	3,707,69	0.00	0.00	0.00	0.00	0.00	0.00	0,00	1,377,751,70
<del> </del>	TOTAL COSTS	1,492,750.26	0.00	0.00	89,550,57	216,881.38	877,615.83	2,934,454.00	0.00	3,707.69 5,611.252.04
EDERAL AC	TUAL EXPENDITURES (Funds 01, 09, and 62; reso	urces 3000-5999, exc	ept 3330, 3340, 335	5, 3360, 3370, 3375	, 3385, & 3405)		577,615.55	2,307,404.00	0.00	5,611,252.04
1000-1999	Certricated Salaries	9,000.00	0.00	0.00	0.00	66,680,00	0.00	235,988,77		244 669 7
	Classified Salaries	56,488.61	0.00	0.00	0.00	26,812.83	250,571,41	344,712.45		311,668.7 678.585.30
	Employee Benefits	14,959.57	0.00	0.00	0.00	7,108,15	66,740,05	219,089,34		307,897.1
	Books and Supplies	0.00	0.00	0.00	0.00	0,00	0.00	0.00		0.00
	Services and Other Operating Expenditures	70.00	0.00	0.00	0.00	1,080.00	0.00	0.00		1,150.00
	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		1,130.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0,00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	80,518,18	0.00	0.00	0.00	101,680.98	317,311.46	799,790,56	0.00	1,299,301,18
7040								İ	0.00	1,200,001.10
	Transfers of Indirect Costs	0.00	0.00	0.00	0,00	0.00	0.00	0.00		0.00
	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	80,518.18	0.00	0.00	0.00	101,680,98	317,311.46	799,790,56	0.00	1,299,301,18
	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS	1000/04/2005/2004/2005/2005	arangiakkatikan ak	0949095509500905606						0.0

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

Object Code		Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	(Goal 5060)	Special Education, Infants (Goal 5710)	(Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	OCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62					_				
	Certificated Salaries Classified Salaries	589,850.27	0.00	0.00	58,459.84	64,707.99	324,732.01	1,355,853.83		2,393,603.94
	Employee Benefits	269,694,83 392,035,01	0.00	0.00	8,771.08	74.64	948.53	98,698.89		378,187.97
	Books and Supplies	101,043.51	0.00	0.00	21,277.50	49,407.60	227,269.21	596,402.10		1,286,391.42
	Services and Other Operating Expenditures	55,900.77	0.00	0.00	0.00	276.43	7,354.62	29,821.36		138,495,92
	Capital Outlay	0.00	0.00	0.00	1,042.15 0.00	733.74	0.00	53,887.26		111,563.92
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0,00		0.00
	Debt Service	0.00	0.00	0.00		0.00	0.00	0.00		0,00
1400 1400	Total Direct Costs	1,408,524,39	0.00	0.00	0.00 89,550.57	115,200.40	0.00 560,304.37	0.00 2,134,663,44	0.00	4,308,243.17
	•			0.00	00,000,07	170,200.40	000,004.07	2,104,000.44	0.00	4,500,245.11
7310	Transfers of Indirect Costs	3,707.69	0.00	0.00	0.00	0.00	0.00	0.00		3,707.6
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,377,751,76		79 (34 (8)) (01.154 (33 ))			A 1904), SW 10021438		4.60.164.459.861.161.158	1,377,751.79
	Total Indirect Costs	3,707.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,707,6
	TOTAL BEFORE OBJECT 8980	1,412,232.08	0.00	0.00	89,550.57	115,200.40	560,304.37	2,134,663.44	0.00	4,311,950.8
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.0
	TOTAL COSTS	经存储器差额	200000000000000000000000000000000000000				X160 (5-18) (6-17)			4,311,950.86
	JAL EXPENDITURES (Funds 01, 09, & 62; resources						İ			
	Certificated Salaries	0.00	0.00	0.00	0.00	100.02	0.00	0.00		100.02
	Classified Salaries	0.00	0,00	0.00	0.00	74.64	132.40	163.93		370.9
	Employee Benefits	0,00	0.00	0.00	0.00	32.99	38.64	47.83		119.4
4000-4999	Books and Supplies	0.00	0.00	0,00	0.00	0.00	541.49	1,247,11		1,788.6
	Services and Other Operating Expenditures	0.00	0.00	0,00	0.00	375.00	0.00	255.16		630,1
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7430-7439	Debt Service Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	Total Direct Costs	0.00	0.00	0.00	0.00	582.65	712.53	1,714.03	0.00	3,009.2
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0,00	0.00		0.0
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0,00	0.00	0.00	0.00		0.0
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0,00	0.00	582.65	712.53	1,714.03	0.00	3,009.2
	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)	in Migray, colored drift in each colored								985,738,68
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)						e gradi di di di			0.0
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
	TOTAL COSTS									507,542.6 1,496,290.5

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

Sierra Sands Unified Kern County

### First Interim Special Education Maintenance of Effort 2011-12 Projected Expenditures vs. 2010-11 Actual Expenditures Comparison LEA Maintenance of Effort Calculation (LMC-I)

15 73742 0000000 Report SEMAI

Printed: 12/8/2011 8:03 AM

SELPA:	Sierra Sands Unified (SI)					
This form is a	ised to check maintenance of effort (MOE) for an LEA, whether the LEA is a mo	ember of a SELPA or is a single-	I FA SELPA			
	ing all sections of this form, please select which of the following methods	-				
MOE require		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
the base leve the dollar am	the local expenditures only method to meet the MOE requirement, then the leveral of effort the next time you use that method to meet MOE. For example, choos bount listed in B2a of Section 3 or B2c of Section 3 will become the base for the evel of effort requirement.	ing the local expenditures only n	nethod will mean that			
Х	Combined state and local expenditures					
AND ADDRESS OF THE PARTY OF THE	Local expenditures only					
SECTION 1	Exempt Reduction Under 34 CFR Section 300.204					
	If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.					
	<ol> <li>Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.</li> </ol>					
	2. A decrease in the enrollment of children with disabilities.					
	<ol><li>The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:</li></ol>					
	<ul> <li>a. Has left the jurisdiction of the agency;</li> <li>b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or</li> <li>c. No longer needs the program of special education.</li> </ul>					
	<ol> <li>The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.</li> </ol>					
	5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).					
	List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only			
			1644 and 444 and 111 and 41 below 41 delice 1977 1911 and			
		***************************************				
		MARKET BES AND RESERVED TO SERVED SHOULD SHO	**************************************			
		The state of the s				
	Total exempt reductions	0.00	0.00			

Sierra Sands Unified Kern County

### First Interim Special Education Maintenance of Effort 2011-12 Projected Expenditures vs. 2010-11 Actual Expenditures Comparison LEA Maintenance of Effort Calculation (LMC-I)

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SELPA:

Sierra Sands Unified (SI)

#### **SECTION 2**

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

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

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

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	e ot unit comp a state of the database to be about the database a state of the		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Increase in funding (if difference is positive)	0.00		
50% of increase in funding	0.00		
Enter portion used to reduce MOE requirement (canrexceed 50% of increase in funding less Part B funds for early intervening services)		Letter control visited visited beautiful properties of the propert	

SECTION 3	Column A	Column B	Column C	
	Projected Exps. FY 2011-12 (LP-I Worksheet)	Actual Expenditures FY 2010-11 (LA-I Worksheet)	Difference (A - B)	
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD	Principle of Stand Stand Standard Stand			
Total special education expenditures	6,098,066.01			
2. Less: Expenditures paid from federal sources	1,001,608.00			
3. Expenditures paid from state and local sources	5,096,458.01	4,311,950.86		
Less: Exempt reduction(s) from SECTION 1		0.00		
Less: 50% reduction from SECTION 2		0.00		
Net expenditures paid from state and local sources	5,096,458.01	4,311,950.86	784,507.15	
4. Special education unduplicated pupil count	631	631		
5. Per capita state and local expenditures (A3/A4)	8,076.80	6,833.52	1,243.28	

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

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

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Sierra Sands Unified Kern County

## First Interim Special Education Maintenance of Effort 2011-12 Projected Expenditures vs. 2010-11 Actual Expenditures Comparison LEA Maintenance of Effort Calculation (LMC-I)

If MOE was not met in Part A and this Local Expenditures Only Method applies, complete either B1 or B2, but not both. Complete B1 if the MOE

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SELPA:

Sierra Sands Unified (SI)

**B. LOCAL EXPENDITURES ONLY METHOD** 

1. Last year's local expenditures met MOE requirement:  a. Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources b. Per capita local expenditures (B1a/A4)    Projected Exps. FY 2011-12		ctual" requirement was met last year using local expen penditures); otherwise, complete B2.	ditures (whether or not the	requirement was also me	et using combined state
a. Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources b. Per capita local expenditures (B1s/A4)    Projected Exps. FY 2011-12	k on the button tha	at applies:		Expenditures	Difference
Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources  b. Per capita local expenditures (B1a/A4)  Base FY Projected Exps. FY 2011-12 Difference  2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE actual vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading, If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.  a. Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources b. Special education unduplicated pupil count c. Per capita local expenditures (B2a/B2b)  If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.  After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2011-12 frequirement and make the selection on Page 1.	1.	Last year's local expenditures met MOE requirement:			
Projected Exps. FY 2011-12  Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE actual vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.  a. Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources b. Special education unduplicated pupil count c. Per capita local expenditures (B2a/B2b) If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.  After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2011-12 for requirement and make the selection on Page 1.		Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2	Manufacture and Association an	PARAMETERS AND THE ANALYSIS AND THE ANAL	AND DIST AND DISTRICT SECOND AND DISTRICT SECOND CONTRACT SECO
Projected Exps. FY 2011-12 Different Projected Exps. Different Projected Exps. Expenditures paid from local funds and the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE actual vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.  a. Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources b. Special education unduplicated pupil count c. Per capita local expenditures (B2a/B2b) If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.  After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2011-12 in requirement and make the selection on Page 1.		b. Per capita local expenditures (B1a/A4)	CONTRACTOR IN THE AT TH	TOROGO, AND AND AND AND AND AND AND AND AND AND	A COMMUNICATION OF THE ACCOUNT PROPERTY OF THE ACCOUNT CONTRACTORS
2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE actual vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.  a. Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources  b. Special education unduplicated pupil count c. Per capita local expenditures (B2a/B2b)  If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.  After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2011-12 for requirement and make the selection on Page 1.				Base FY	Difference
Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources  b. Special education unduplicated pupil count c. Per capita local expenditures (B2a/B2b)  If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.  After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2011-12 for requirement and make the selection on Page 1.		expenditures paid from local funds and the special edu unduplicated pupil count, for the most recent fiscal yea MOE actual vs. actual requirement was met based on expenditures. Enter the fiscal year in the column head If you have not previously used this method to meet th of effort requirement, the earliest base year that can be	ication ir when local ing. e level		
b. Special education unduplicated pupil count  c. Per capita local expenditures (B2a/B2b)  If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.  After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2011-12 for requirement and make the selection on Page 1.  Gavin MacGregor (760) 499-1611		Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2			
c. Per capita local expenditures (B2a/B2b)  If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.  After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2011-12 for requirement and make the selection on Page 1.  Gavin MacGregor (760) 499-1611			CHIERTO LABORATORIO DE LA CARRACTERISTA E PROPERTORIO DE LA COLONIO DE L		
If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.  After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2011-12 for requirement and make the selection on Page 1.  Gavin MacGregor (760) 499-1611					
After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2011-12 Marequirement and make the selection on Page 1.  Gavin MacGregor (760) 499-1611			ecked section (B1 or B2)	are positive, the MOE req	uirement is met.
			e above methods your L	EA chooses to use to m	eet the 2011-12 MOE
	Gavin MacGrego	Or		(760) 499-1611	
Contact Marie	Contact Name	XI	_	Telephone Number	

Director of Finance and Budget

Title

gmacgregor@ssusd.org

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E-mail Address

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Cosmow Worksteet							
	Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF			CONTRACTOR OF THE PARTY OF THE		Partie San San San San San		
(Enter Month Name):							
A. BEGINNING CASH	9110	2.758,561.00	2,728,180.00	3,530,820.00	6,413,815.00	3,412,411.00	2,829,206.00
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	47,979.00	2,441.00	234,470.00	23,719.00	134,908.00	2,123,064.00
Principal Apportionment	8010-8019	139,449.00	0.00	2.578,656.00	0.00	1,963,549.00	1,963,549.00
Miscellaneous Funds	8080-8099	(1,442.00)	(3,040.00)	(12,198.00)	(5,164.00)	(2,359.00)	(2,285.00)
Federal Revenue	8100-8299	839.00	2,683.00	1,336,210.00	16,658.00	185,827.00	800,132.00
Other State Revenue	8300-8599	109,775.00	424,238.00	909,379.00	321,261.00	815,287.00	1,339,830.00
Other Local Revenue	8600-8799		(1,759.00)	202,739.00	150,512.00	6,068,00	21,336.00
Interfund Transfers In	8910-8929						
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue				1			
TOTAL RECEIPTS		296,600.00	424,563.00	5,249,256.00	506,986,00	3,103,280.00	6,245,626.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	148,018.00	1,537,227.00	1,527,900.00	1,614,205.00	1,616,969.00	1,652,678.00
Classified Salaries	2000-2999	222.712.00	381,965.00	460,172.00	528,853.00	513,048.00	532,670.00
Employee Benefits	3000-3999	707,403.00	849,514.00	938,449.00	978,680.00	976,205.00	970,041.00
Books, Supplies and Services	4000-5999	383.327.00	496,605.00	467,684.00	530,707.00	332,862.00	394,927.00
Capital Outlay	6000-6599			117,400.00	57,819.00	10,507.00	142,776.00
Other Outgo	7000-7499				83,991.00	90,927.00	(41,794.00)
Interfund Transfers Out	7600-7629			•	70,000	00,027.00	(11,101.00)
All Other Financing Uses	7630-7699						
Other Disbursements/							
Non Expenditures					į	İ	
TOTAL DISBURSEMENTS		1,461,460.00	3,265,311.00	3,511,605,00	3,794,255,00	3,540,518.00	3,651,298.00
D. PRIOR YEAR TRANSACTIONS							0,00.,1200.00
Accounts Receivable	9200	2,888,086.00	3.820.406.00	1.962,181.00	192.646.00	(14,807.00)	4,326.00
Accounts Payable	9500	1,753,607.00	177,018.00	816,837.00	(93,219.00)	131.160.00	105,390.00
TOTAL PRIOR YEAR	1	1,100,001120		V.0,000V	(50)270,00)		100,000.00
TRANSACTIONS		1,134,479.00	3,643,388.00	1,145,344.00	285,865,00	(145,967.00)	(101,064.00)
E. NET INCREASE/DECREASE		1,101,110.00;	5,5,0,0,000.00	.,.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		11.10.001.007	(101,007,00)
(B - C + D)		(30,381.00)	802,640.00	2,882,995.00	(3,001,404.00)	(583,205.00)	2,493,264.00
F. ENDING CASH (A + E)		2,728,180.00	3,530,820.00	6,413,815.00	3,412,411.00	2,829,206.00	5,322,470.00
I. LIVERIO OMORIA - LI		4,720,100.001	3,330,020.00	0,413,013.00	3,412,417.00	2,028,200.00:	5,522,410.00
G. ENDING CASH, PLUS ACCRUALS							

### First Interim 2011-12 INTERIM REPORT Cashflow Worksheet

				Jasimow worksheet		***************************************		Accessive and a second	Form CASE
	Object	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF					T.		- Curio	Accidans	IOIAL
(Enter Month Name)									
A. BEGINNING CASH	9110	5,322,470.00	7,690,137.00	4,858,578.00	2,381,533.00	2,543,247.00	559,161.00		
B. RECEIPTS						The state of the s			
Revenue Limit Sources					1				
Property Taxes	8020-8079	65,483.00	125,249.00	70,753.00	1,360,434.00	(248,773.00)	201,818.00	1	4,141,545.00
Principal Apportionment	8010-8019	5,563,390.00	294,532.00	0.00	1,472,662.00	451,616.00	0.00	6,929,099,00	21,356,502.00
Miscellaneous Funds	8080-8099	(2,315.00)	2,483.00	5,296.00	2.00	10,047.00	35,112.00	0,020,000.00	24,137.00
Federal Revenue	8100-8299	(225,117.00)	0.00	1,401,030.00	61,580.00	1,158,145.00	511,236.00	200.000.00	5,449,223.00
Other State Revenue	8300-8599	674,728.00	415,435.00	360,030.00	822,717,00	200,637.00	1,249,606.00	700,000.00	8,342,923.00
Other Local Revenue	8600-8799	5,822.00	7,394.00	79,278.00	12,725.00	6,213.00	76,263.00	700,000,00	566,591.00
Interfund Transfers In	8910-8929			,		5,2.0.00	10,200.00		0.00
All Other Financing Sources	8930-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		6,081,991.00	845,093.00	1,916,387.00	3,730,120.00	1,577,885.00	2,074,035,00	7,829,099,00	39,880,921.00
C. DISBURSEMENTS	[		3 10,000.00	1,010,007.00	0,100,(20.00)	1.071,000.001	2,074,000.00	7,623.033.00	39,000,321.00
Certificated Salaries	1000-1999	1,621,169.00	1.631,259.00	1,634,640.00	1,605,609.00	1,594,327.00	1,719,004.00	50,000.00	47.052.005.00
Classified Salaries	2000-2999	511,876.00	487,435.00	534,183.00	497,301.00	497,355.00	575,400.00	50,000.00	17,953,005.00
Employee Benefits	3000-3999	969,556.00	967,897.00	969,851.00	951,862.00	953,441.00	1,104,235,00	50,000.00	5,792,970.00
Books, Supplies and Services	4000-5999	539,446.00	326,330.00	816,358.00	448,811.00	524,045.00	374,660.00	1,000,000,00	11,337,134.00 6,635,762.00
Capital Outlay	6000-6599	85,939.00	32,486.00	33,043.00	9,217.00	(26,448.00)	358.00	1,000,000.00	463,097.00
Other Outgo	7000-7499	7,206.00	0.00	242,855.00	3,217.00	116,801.00	(53,556.00)		446,430.00
Interfund Transfers Out	7600-7629	1,200.00	56,399.00	242,000.00	<del>-</del>	110,001.001	3,748.00		60,147.00
All Other Financing Uses	7630-7699		00,000.001				3,740.00		
Other Disbursements/	1000 7000								0.00
Non Expenditures									0.00
TOTAL DISBURSEMENTS	-	3,735,192.00	3,501,806.00	4,230,930,00	3,512,800.00	3,659,521.00	3,723,849.00	1,100,000.00	42,688,545.00
D. PRIOR YEAR TRANSACTIONS	-	0,100,102.00	3,301,000.001	4,230,830.00	3,312,000.001	3,039,321.00	3,723,049.00	1,100,000.001	42,000,045.00
Accounts Receivable	9200	77,206.00	(118,865.00)	(55,754.00)	(4,079.00)	(15,483.00)	1,039,131.00		0.774.004.00
Accounts Payable	9500	56,338.00	55,981.00	106,748.00	51,527.00	(113,033.00)	1,955,558.00		9,774,994.00
TOTAL PRIOR YEAR	9500	30,330,00	33,861.00	100,740.00	31,327.00	(113,033.00)	1,900,000		5,003,912.00
TRANSACTIONS	1	20 909 00	(474.040.00)	(400 500 00)	(55,000,00)	07.550.00	(0.4.0.4.07.0.0)		
E. NET INCREASE/DECREASE		20,868.00	(174,846.00)	(162,502.00)	(55,606.00)	97,550.00	(916,427.00)	0.00	4,771,082.00
(B - C + D)		0.007.007.00	(0.004.550.00)	(0.477.045.53)	404 744 55		(0.00.0		
		2,367,667.00	(2,831,559.00)	(2,477,045.00)	161,714.00	(1,984,086.00)	(2,566,241.00)	6,729,099.00	1,963,458.00
F. ENDING CASH (A + E)		7,690,137.00	4,858,578.00	2,381,533.00	2,543,247.00	559,161.00	(2,007,080.00)		
G. ENDING CASH. PLUS ACCRUALS		200 200 BB			100000000000000000000000000000000000000			760 (2.8) (3.6) (3.6)	4 700 040 00
O. LINDING CAGILLI LOG ACCROALS	1		e gawang kababan ang kababan (alama) k				esingen et eller statisticker til	1,385,1856,255,1554,1554,1564,14 <mark>1</mark>	4,722,019.00

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	AND A STATE OF THE	gina, marka (marka), adara ya 100 andara wa esin kultura kan tili esin interiori interiori interiori interiori Bulka kendura aka na minari munimba di interiori aka da da da da da da da da da da da da da	**************************************				
1. CRITERION: Average Daily Atten	dance						
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%					
A. Calculating the District's ADA Variance	<del>S</del>	2000 / Product of All (2004) (1000) (2000) (	tana na mangan da mangan na mangan manantan kabahan da mangan mangan da kabahan da kabahan da kabahan da kabah	DAY CORES DE SECTION SE PROPRIO DE CONTRACTOR CONTRACTOR ANTINO DE CONTRACTOR DE CONTR			
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.  Revenue Limit (Funded) ADA  Budget Adoption First Interim  Budget Projected Year Totals  (Form 01CS, Item 4A1, (Form RLI, Line 5b)  Fiscal Year Step 2A) (Form MYPI, Unrestricted, A1b) Percent Change Status							
Current Year (2011-12) Ist Subsequent Year (2012-13)	4,919.80	4,770.00	-3.0%	Not Met			
2nd Subsequent Year (2013-14)	4,919.80	4,770.00	-3.0%	Not Met			
ATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.  Explanation:  (required if NOT met)  The district has been in declining enrollment for several years. P-2 ADA projection for this year is 4,770.							
	MANA SELECTION OF THE SECOND O			V 144 A 144 A 144 A 144 A 144 A 144 A 144 A 144 A 144 A 144 A 144 A 144 A 144 A 144 A 144 A 144 A 144 A 144 A			

2.	CR	ITE	RI	ON:	Enrol	llment

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

District's Enro	ollment Standard Percentage Range:	-2.0% to +2.0%		
. Calculating the District's Enrollm	ent Variances	A STATE OF THE STA		
TA CNITON Dudget Adoption data that a	xist will be extracted; otherwise, enter data	into the first column for all fiscal ve	ars. Enter data in the second colum	on for all fiscal years
NIA ENTRY: Budget Adoption data that e	XISI WIII DE EXITACIEU, OFICIWISE, CIRCI UAIA	into the mot column to: an neon yo	aro. Eritor data ili ilio cocona cona.	
ATA ENTRY: buuget Adoption data that e	Enrollme		and in the december of the	
NIA EININT: Buuget Adoptron data that e			2.0. 2.10. 444 11 110 000010 0001	
≀≀A ENTRY: Budget Adopt≀on data that e Fiscal Year	Enrotlme	ent	Percent Change	Status
Fiscal Year	Enrollme Budget Adoption	ent First Interim		
. ,	Enrollme Budget Adoption (Form 01CS, Item 3B)	ent First Interim CBEDS/Projected	Percent Change	Status

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

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

Explanation: (required if NOT met)	CBEDS actual for 11-12 is 5,055.	The district is assuming status quo for the out years.

## 3. CRITERION: ADA to Enrollment

3A. Calculating the District's ADA to	o Enrollment Standard		y annag njem novem ne menamana maran en menamana manan en emperatura, maran da maran en de a trade	nde produkte sekrel anderek i derek 1880 bil 1894 bil anderek i Novik de skrift en kritisk en de reservis en a
	at exist will be extracted into the P-2 ADA co on data that exist will be extracted into the E			ADA for the second and third
	P-2 ADA	Enrollment		
	Unaudited Actuals	CBEDS Actual	Historical Ratio	
Fiscal Year	(Form A, Lines 3, 6, and 25)	(Form 01CS, Item 2A)	of ADA to Enrollment	
Third Prior Year (2008-09)	5,176	5,509	94.0%	
Second Prior Year (2009-10)	5,074	5,390	94.1%	
First Prior Year (2010-11)	4,928	5,232	94.2%	
		Historical Average Ratio:	94.1%	
D-1944   1274 NVVARSAN 46400 F415M-werkelsky manusanna madeon tradstafarna madaistraka manusat w	ct's ADA to Enrollment Standard (historic	cal average ratio plus 0.5%):	94.6%	ыркындару алауучага, финанская компенской компенской компенской компенской компенской компенской компенской ком
3B. Calculating the District's Projec	T.  STORY OF A STORY A STORY A STORY OF A ST	NOOSSA VARIOTYA INA INA INA INA INA INA INA INA INA IN		blumn. All other data are
3B. Calculating the District's Project  DATA ENTRY: If Form MYPI exists, Estim	ted Ratio of ADA to Enrollment	NOOSSA VARIOTYA INA INA INA INA INA INA INA INA INA IN		oiumn. All other data are
3B. Calculating the District's Project  DATA ENTRY: If Form MYPI exists, Estim	ted Ratio of ADA to Enrollment hated P-2 ADA data for the two subsequent	vears will be extracted; if not, enter		olumn. All other data are
3B. Calculating the District's Project  DATA ENTRY: If Form MYPI exists, Estim	eted Ratio of ADA to Enrollment nated P-2 ADA data for the two subsequent	vears will be extracted; if not, enter		biumn. All other data are
3B. Calculating the District's Project DATA ENTRY: If Form MYPI exists, Estimextracted.	ted Ratio of ADA to Enrollment  aled P-2 ADA data for the two subsequent to the subs	vears will be extracted; if not, enter	r Estimated P-2 ADA data in the first oc	
3B. Calculating the District's Project DATA ENTRY: If Form MYPI exists, Estimextracted.  Fiscal Year	eted Ratio of ADA to Enrollment  aled P-2 ADA data for the two subsequent of the two subsequent of the two subsequent of the two subsequent of the two subsequent of the two subsequent of the two subsequent of the two subsequents of two subsequents of the two subsequents of the two subsequents of the two subsequents of the two subsequents of the two subsequents of two subsequents of the two subsequents of the two subsequents of the two subsequents of the two subsequents of two	vears will be extracted; if not, enter Enrollment CBEDS/Projected (Criterion 2, Item 2A)	r Estimated P-2 ADA data in the first oc Ratio of ADA to Enrollment	Status
3B. Calculating the District's Project  DATA ENTRY: If Form MYPI exists, Estimextracted.  Fiscal Year  Current Year (2011-12)  1st Subsequent Year (2012-13)	Estimated P-2 ADA (Form Al, Lines 1-4 and 22) (Form MYPl, Line F2) 4,763	vears will be extracted; if not, enter  Enrollment  CBEDS/Projected  (Criterion 2, Item 2A)  5,055	r Estimated P-2 ADA data in the first on Ratio of ADA to Enrollment 94.2%	Status Met
3B. Calculating the District's Project DATA ENTRY: If Form MYPI exists, Estime extracted.  Fiscal Year Current Year (2011-12) 1st Subsequent Year (2012-13) 2nd Subsequent Year (2013-14)	Estimated P-2 ADA (Form Al, Lines 1-4 and 22) (Form MYPI, Line F2)  4,763 4,763 4,763	Enrollment CBEDS/Projected (Criterion 2, Item 2A) 5,055 5,055	Ratio of ADA to Enrollment 94.2% 94.2%	Status Met Met
3B. Calculating the District's Project  DATA ENTRY: If Form MYPI exists, Estimextracted.  Fiscal Year  Current Year (2011-12)  1st Subsequent Year (2012-13)	Estimated P-2 ADA (Form Al, Lines 1-4 and 22) (Form MYPI, Line F2)  4,763 4,763 4,763	Enrollment CBEDS/Projected (Criterion 2, Item 2A) 5,055 5,055	Ratio of ADA to Enrollment 94.2% 94.2%	Status Met Met
3B. Calculating the District's Project DATA ENTRY: If Form MYPI exists, Estime extracted.  Fiscal Year Current Year (2011-12) 1st Subsequent Year (2012-13) 2nd Subsequent Year (2013-14)	Estimated P-2 ADA (Form Al, Lines 1-4 and 22) (Form MYPI, Line F2)  4,763 4,763 4,763	Enrollment CBEDS/Projected (Criterion 2, Item 2A) 5,055 5,055	Ratio of ADA to Enrollment 94.2% 94.2%	Status Met Met

California Dept of Education SACS Financial Reporting Software - 2011.2.0 File: csi (Rev 06/17/2011)

Explanation: (required if NOT met)

4	 CRI	repli	ON.	Revenue	Limit
ч		יואם ו	UIV.	Revenue	LIMI

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

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

## 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.

#### Revenue Limit

(Fund 01, Objects 8011, 8020-8089)

Budget Adoption

First Interim

Fiscal Year	(Form 01CS, Item 48)	Projected Year Totals	Percent Change	Status
Current Year (2011-12)	26,558,260.15	25,498,047.94	-4.0%	Not Met
1st Subsequent Year (2012-13)	27,408,401.97	26,799,105.35	-2.2%	Not Met
2nd Subsequent Year (2013-14)	28,148,428.82	27,535,752.80	-2.2%	Not Met

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

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

1a. STANDARD NOT MET - Projected revenue limit has changed since 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)	

4% change in current year due to anticipation of Trigger cut. 2.2% changes in out years due to anticipation of declining enrollment.	

#### 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.

	Unaudited Actua	ais - Unrestricted		
	(Resources	(Resources 0000-1999)		
	Salaries and Benefits	Salaries and Benefits Total Expenditures		
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2008-09)	29,958,837.65	34,881,602.94	85.9%	
Second Prior Year (2009-10)	27,543,665.99	33,210,558,22	82,9%	
First Prior Year (2010-11)	24,983,201.75	30,270,789.43	82.5%	
		Historical Average Ratio:	83.8%	

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Reserve Standard Percentage			
(Criterion 108, 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):	80.8% to 86.8%	80.8% to 86.8%	80.8% to 86.8%

## 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.

Projected Year Totals - Unrestricted (Resources 0000-1999)

Salaries and Benefits

Total Expenditures

Ratio

	(Form 011, Objects 1000-3999)	(Form 01I, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2011-12)	25,472,308.51	30,277,704.67	84.1%	Met
1st Subsequent Year (2012-13)	26,995,883.79	31,618,462.05	85.4%	Met
2nd Subsequent Year (2013-14)	27,535,038,80	32,291,383.98	85.3%	Met

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

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

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

Explanation: (required if NOT met)	

## 6. CRITERION: Other Revenues and Expenditures

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

-5.0% to +5.0%

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

District's Other Revenues and Expenditures Standard Percentage Range:

erkon vál á tarbárása ér árta en szerenem ez el en en eleken elec indenne elegen ez 4,4-genegyelegese ez 2,4-g	ict's Other Revenues and Expenditures Exp		-5.0% to +5.0%	AN AN AN AN AN AN AN AN AN AN AN AN AN A
. Calculating the District's Char	nge by Major Object Category and Con	nparison to the Explanation Pe	rcentage Range	TEXTENS TO SECURE A STATE OF SECURITIES OF SECURITIES OF SECURE ASSESSMENT OF SECURE ASSESSMENT OF SECURE ASSESSMENT OF SECURE ASSESSMENT OF SECURITIES ASSESSMENT OF SECUR
	at exist will be extracted; otherwise, enter data s will be extracted; if not, enter data for the two			ed. If First Interim Form MY
planations must be entered for each o	category if the percent change for any year exc	ceeds the district's explanation perce	ntage range.	
	Budget Adoption	First Interim		
oject Range / Fiscal Year	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
The Allies of the State of the		akor k in s P at kund danah kund s fa k kitala dalah kitala dalah da ki ki ku adalah da ki Manah adalah kitala kitala kitala da ki Ki ku adalah da ki Manah da ki Ki ku adalah da ki Ki ku adalah da ki ku ku adalah da ki ku ku adalah da ki ku ku adalah da ki ku ku adalah da ki ku adalah		
·	bjects 8100-8299) (Form MYPI, Line A2)			
rrent Year (2011-12)	5,143,092.00	5,449,223.00	6.0%	Yes
t Subsequent Year (2012-13)	4,143,092.00	4,449,223.00	7.4%	Yes
l Subsequent Year (2013-14)	4,143,092,00	4,449,223.00	7.4%	Yes
Explanation: R	eflective of carryover posted for Title I.			
Other State Revenue (Fund 01	I, Objects 8300-8599) (Form MYPI, Line A3)			
rrent Year (2011-12)	8,150,057.00	8,342,922.90	2.4%	No
Subsequent Year (2012-13)	8,410,858,82	8,592,922.90	2.2%	No
l Subsequent Year (2013-14)	8,637,952.01	8,592,922.90	-0.5%	No
Explanation: (required if Yes)				
Other Local Revenue (Fund 0*	1, Objects 8600-8799) (Form MYPI, Line A4)			APPENDING TO A SECTION OF THE PROPERTY OF THE
rent Year (2011-12)	562,500.00	842,970,23	49.9%	Yes
Subsequent Year (2012-13)	562,500.00	567,970.23	1.0%	No No
Subsequent Year (2013-14)	562,500.00	567,970.23	1.0%	No No
Explanation: Re (required if Yes)	effective of use of IYKSFA in current year for E	oard Approved Projects (VOIP, Por	table Purchases, Book Adoption)	
Books and Supplies (Fund 01)	Objects 4000-4999) (Form MYPI, Line B4)			
rent Year (2011-12)	2,169,936.17	2,821,177.18	30.0%	Yes
Subsequent Year (2012-13)	1,951,234.44	2,521,177.18	29.2%	Yes
Subsequent Year (2013-14)	1,980,792.70	2,553,412.10	28.9%	Yes
Explanation: Re (required if Yes)	effective of carryover posted for Title I and EIA	. Also shows use of MAA funds and	IYKSFA funds.	**************************************
Constant and Other Organities	5	NATIONAL MARKET		
rent Year (2011-12)	Expenditures (Fund 01, Objects 5000-5999 3,693,201.77	3,814,585.84	3.3%	No
Subsequent Year (2012-13)	3,792,918.21	3,800,857.21	0.2%	No
Subsequent Year (2013-14)	3,910,498.67	3,895,878.96	-0.4%	No
		-15551515151515		4
Explanation: (required if Yes)				

6B. C	alculating the District's C	hange in Total Operating Revenues and	Expenditures		
DATA	A ENTRY: All data are extrac	cted or calculated.			
Objec	t Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
	Total Federal, Other State.	and Other Local Revenue (Section 6A)			
Curre	nt Year (2011-12)	13,855,649.00	14,635,116.13	5.6%	Not Met
1st Su	ibsequent Year (2012-13)	13,116,450.82	13,610,116,13	3.8%	Met
2nd S	ubsequent Year (2013-14)	13,343,544.01	13,610,116.13	2.0%	Met
	Total Books and Supplies.	and Services and Other Operating Expenditu	eres (Section 6A)		
Currei	nt Year (2011-12)	5,863,137.94	6,635,763.02	13.2%	Not Met
	bsequent Year (2012-13)	5,744,152.65	6,322,034.39	10.1%	Not Met
	ubsequent Year (2013-14)	5,891,291.37	6,449,291.06	9,5%	Not Met
6C. C	omparison of District Tota	Il Operating Revenues and Expenditures	to the Standard Percentage R	ange	remining (removed information and open and property of the special property of
DATA	STANDARD NOT MET - One subsequent fiscal years. Rea	ed from Section 6A if the status in Section 6B is to be or more projected operating revenue have chain sons for the projected change, descriptions of the swithin the standard must be entered in Section	nged since budget adoption by more to methods and assumptions used in	the projections, and what changes	
	Explanation: Federal Revenue (linked from 6A if NOT met)	Reflective of carryover posted for Title I.			
	Explanation; Other State Revenue (linked from 6A if NOT met)				
	Explanation: Other Local Revenue (linked from 6A if NOT met)	Reflective of use of IYKSFA in current year for	Board Approved Projects (VOIP, Por	table Purchases, Book Adoption)	
1b.	subsequent fiscal years, Rea	e or more total operating expenditures have char sons for the projected change, descriptions of th within the standard must be entered in Section	e methods and assumptions used in	the projections, and what changes	
	Explanation: Books and Supplies (linked from 6A if NOT met)	Reflective of carryover posted for Title I and El	A. Also shows use of MAA funds and	d IYKSFA funds.	
	Explanation: Services and Other Exps (linked from 6A if NOT met)				

## 7. CRITERION: Facilities Maintenance

					ontributions for facilities mainte ng and Major Maintenance Ac		
7A. D	etermining the District's C	Compliance	with the Contribution Requi	rement for EC Section 1758	4 - Deferred Maintenance	i internationale de la company de la company de la company de la company de la company de la company de la comp La company de la company d	
NOTE			e), as amended by SB 70 (Cha this section has been inactivat		nates the local match requiremen	nt for Deferred Maintenance from	
amen					on 17070.75 as modified by S ng and Major Maintenance/F		
NOTE:			nds EC Section 17070.766 from 20 erefore, the calculation in this sect		ion 17070.766 reduced the contributi for that period.	ons required by EC Section	
ATA	ENTRY: Budget Adoption data	a that exist w	ill be extracted; otherwise, enter B	udget Adoption data into lines 1 a	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		419,479.90	0.00	Not Met	- Valence	
2.	Budget Adoption Contribution (Form 01CS, Criterion 7B, Li		only)	0.00			
f status	s is not met, enter an X in the t	oox that best	describes why the minimum requir	red contribution was not made:			
	X Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)  Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])  Other (explanation must be provided)						
	Explanation: (required if NOT met and Other is marked)						

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## 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.

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

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

8A. Calculating the District's Deficit Spendi	ng Standard Percentage Le	DAVO G	тамырын дарын түүктө тамын тамын тамын тамын тамын тамын түүктөн түүктөн түүктөн түүктөн тамын тамын тамын тамы	99000 VAN EN EN EN EN EN EN EN EN EN EN EN EN EN
DATA ENTRY: All data are extracted or calculated.	A CONTRACTOR ACCORDANCE OF THE PROPERTY OF THE	CONTRACTOR CONTRACTOR	THE ANGEL SECTION AND ADDRESS OF THE ANGEL OF THE ANGEL SECTION AND ADDRESS FRANCISCO CONTRACTOR OF THE ANGEL SECTION AND ADDRESS OF THE ADDRESS OF THE ANGEL SECTION AND ADDRESS OF THE ADDRESS OF	i filosofi de milita de majorio di molto mentinare embranca, entri in accordo e se mese escandancial con
DATA LIVE CANADA CONTROL OF CANADA CO.		Current Year (2011-12)	1st Subsequent Year {2012-13}	2nd Subsequent Year (2013-14)
District's Available Reserve Perc	entages (Criterion 10C, Line 9)	25,0%	20.7%	16.0%
	Standard Percentage Levels vailable reserve percentage):		6.9%	5.3%
8B. Calculating the District's Deficit Spending	ng Percentages	1000年117、1200年1170年1170年1170年1170年1170年1170年1170年		
DATA ENTRY: Current Year data are extracted, if Fr second columns.	orm MYPI exists, data for the tw	o subsequent years will be extrac	eted; if not, enter data for the two subsequ	uent years into the first and
	Projected \	/ear Totals		
	Net Change in	Total Unrestricted Expenditures		
	Unrestricted Fund Balance	and Other Financing Uses	Deficit Spending Level	
P	(Form 011, Section E)	(Form 01l, Objects 1000-7999)	(If Net Change in Unrestricted Fund	<u> </u>
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
Current Year (2011-12)	(1,029,069.66)	30,337,851.67	3.4%	Met
1st Subsequent Year (2012-13) 2nd Subsequent Year (2013-14)	(1,864,297.08) (1,897,730.76)	31,679,812.05	5.9% 5.9%	Met
Zilu Subsequelit Teal (2013-14)	(1,091,730,70)	32,353,960.98	3.5%	Not Met
8C. Comparison of District Deficit Spending	to the Standard	acampaines ociones de agressas escribis aras e propertamente de la companya de agresa de agresa de agresa de a Esta en esta en en esta de agresa de agresa de agresa de agresa de agresa de agresa de agresa de agresa de agr	Michigania Nobel Marcal Antonia Antonia Mondo Antonia an Antonia Antonia Antonia Antonia Antonia Antonia Antoni Antonia Marcal Antonia Marcal Antonia Antonia Antonia Antonia Antonia Antonia Antonia Antonia Antonia Antonia A	
DATA ENTRY: Enter an explanation if the standard in 1a. STANDARD NOT MET - Unrestricted deficit deficit spending, a description of the method eliminated or are balanced within the standard.	spending has exceeded the sta is and assumptions used in bala			
Expfanation; Due primarily (required if NOT met)	to state under funding education	n. The district will take proper act	ion to ensure solvency.	

9. CRITERION: Fund and	9. CRITERION: Fund and Cash Balances						
A. FUND BALANCE STAN	A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.						
9A-1. Determining if the District	's General Fund Ending Balance is Positive						
DATA ENTRY: Current Year data are	extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.						
	Ending Fund Balance General Fund Projected Year Totals						
Fiscal Year	(Form 01), Line F2 ) (Form MYPI, Line D2) Status						
Current Year (2011-12)	5,525,286.85 Met						
1st Subsequent Year (2012-13)	3,638,979.14 Met						
2nd Subsequent Year (2013-14)	1,815,169.95 Met						
9A-2. Comparison of the Distric	t's Ending Fund Balance to the Standard						
DATA ENTRY: Enter an explanation in	the standard is not met.						
<ol> <li>STANDARD MET - Projected</li> </ol>	general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.						
Explanation: (required if NOT met)							
B. CASH BALANCE STAN	DARD: 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, of	lata will be extracted; if not, data must be entered below.						
	Ending Cash Balance						
	General Fund						
Fiscal Year	(Form CASH, Line F, June Column) Status						
Current Year (2011-12)	(2,007,080.00) Not 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.						
STANDARD NOT MET - Gen changes or remedies will be r	eral fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what nade to ensure that the general fund is solvent and able to satisfy its current year financial obligations.						
Explanation; (required if NOT met)	Due to deferrals imposed by the state. The district has reserves in Fund 17 to help support cash balances until funds are received.						

### **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 amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

Percentage Level	D.	strict ADA		d. In Bala
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	

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

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

_	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B)	4,763	4,763	4,763
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1.	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
	A SELECTION OF THE SELE

۷.	it you are the SELPA AU and are excluding special educa	ation pass-through funds:
	a. Enter the name(s) of the SELPA(s):	

b.	Special Education Pass-through Funds
	(Fund 10, resources 3300-3499 and 6500-6540,
	phieste 7011, 7013 and 7001-70031

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

## 10B. Calculating the District's Reserve Standard

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

Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)

Plus: Special Education Pass-through

(Criterion 10A, Line 2b, If Criterion 10A, Line 1 is No) Total Expenditures and Other Financing Uses

(Line B1 plus Line B2)

Reserve Standard Percentage Level

Reserve Standard - by Percent (Line B3 times Line B4)

Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)

District's Reserve Standard (Greater of Line B5 or Line B6)

Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
42,688,549.00	42,680,509.38	43,354,658.31
0,00	0,00	0.00
42,688,549.00 3%	42,680,509.38	43,354,658.31 3%
1,280,656.47	1,280,415.28	1,300,639,75
0.00	0.00	0.00
1,280,656.47	1,280,415.28	1,300,639.75

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

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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.

		Current Year		
Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unres	tricted resources 0000-1999 except Line 4)	(2011~12)	(2012-13)	(2013-14)
1,	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYPI, Line E1b)	2,134,427.00	2,134,025,47	2,167,732.92
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYPI, Line £1c)	2,845,613.27	981,717.72	(949,720.49)
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)	5,699,728.31	5,699,728.31	5,699,728.31
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	District's Available Reserve Amount			
	(Lines C1 thru C7)	10,679,768.58	8,815,471.50	6,917,740.74
9.	District's Available Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	25,02%	20.65%	15,96%
District's Reserve Standard				
	(Section 10B, Line 7):	1,280,656.47	1,280,415.28	1,300,639.75
	Status:	Met	Met	Met

10D.	Comparison of Distric	t Reserve Ar	mount 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 curren	t year and two	subsequent fiscal years.
-----	----------------	--------------------	--------------	-------------------------	----------------	--------------------------

Explanation:	
(required if NOT met)	
, ,	

an entractiva analysis						
SUP	PLEMENTAL 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					
16	changed since budget adoption by more than five percent?  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:					
16.	if Yes, identify the expenditures and explain how the one-time resources will be replaced to continue full direction of the following fiscal years.					
S3.	Temporary Interfund Borrowings					
1a.	Does your district have projected temporary borrowings between funds?					
	(Refer to Education Code Section 42603)  Yes					
1b.	If Yes, identify the interfund borrowings:  Fund 12 is funded on a reimbursement basis. Fund 01 continually lends cash to operate preschool programs funded by Fund 12 until funds are					
	received to repay Fund 01.					
54.	Contingent Revenues					
1a.	Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act					
	(e.g., parcel taxes, forest reserves)?					
1b,	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:					
	SSUSD budgeted 1,25M for Federal Impact Aid and 3.5K for forest reserve in 1112 and both out years					

## 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.

	-5.0% to +5.0% District's Contributions and Transfers Standard: or -\$20,000 to +\$20,000								
35A.	Identification of the Distr	ict's Projected	l Contributions, Transfers, a	and Capital Projects that m	ay Impaci	the General Fund			
	. ENTRY: Budget Adoption dat tracted.	a that exist will b	e extracted; otherwise, enter data	a into the first column, Enter dat	a into the s	econd column, except for Curr	ent Year Contributions, which		
Descr	iption / Fiscal Year		Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status		
1a	Contributions, Unrestricte	d General Fund	1	CONTRACTOR OF CO					
,	(Fund 01, Resources 0000								
urrei	nt Year (2011-12)		(842,533.00)	(1,095,720.03)	30.1%	253,187.03	Not Met		
st Su	bsequent Year (2012-13)		(1,417,533.00)	(1,565,720.03)	10.5%	148,187.03	Not Met		
nd S	ubsequent Year (2013-14)		(1,517,533.00)	(1,615,720.03)	6.5%	98,187.03	Not Met		
	Transfers In, General Fund	d*							
	nt Year (2011-12)		365,405.00	360,843,07	-1.2%	(4,561.93)	Met		
	bsequent Year (2012-13) ubsequent Year (2013-14)		365,405.00	360,843.07 360,843.07	-1.2%	(4,561.93)	Met		
.11u S	ubsequent real (2013-14)	-	365,405.00	360,843.07	-1.2%	(4,561.93)	Met		
1c	Transfers Out, General Fu	nd *							
	nt Year (2011-12)	[	60,147.00	60,147.00	0.0%	0.00	Met		
	bsequent Year (2012-13)		61,350,00	61,350.00	0.0%	0.00	Met		
nd Si	ubsequent Year (2013-14)		62,577.00	62,577.00	0.0%	0.00	Met		
1d.	Capital Project Cost Overr Have capital project cost over general fund operational bud	erruns occurred	since budget adoption that may ir	mpact the		No			
5B.	Status of the District's Pro	ojected Contri	either the general fund or any oth butions, Transfers, and Cap ms 1a-1c or if Yes for item 1d.	17.628 NOTES THE PROBLEM SECURIO SECURIO SECUE SE SECUE SE SECUE SE SE SE SE SE SE SE SE SE SE SE SE SE	Mad School Steps 2007-04222////	receptant (participal participal			
1a.	NOT MET - The projected or any of the current year or su	ontributions from bsequent two fis	the unrestricted general fund to r cal years. Identify restricted progr ames, for reducing or eliminating	rams and contribution amount f					
	Explanation: (required if NOT met)		er cut to transportation affects en- sed necessary general fund contr		l. In 12-13	and 13-14, Special Education	costs have increase which will		
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)								
		[							

C.	MET - Projected transfers o	ut 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)	
d.	NO - There have been no ca	apital 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 commitm	nents, multiye	ear debt agreements, and new pro	grams or contra	icts that result in I	long-term obligations.	
S6A. Identification of the Distri	ict's Long-t	term Commitments	**************************************	e autorieur durchendreid ethroc tellenseurende ann, hönn Verusse von 1994 en 1997 en 1997 en 1994 en 1994 en 1994 en 1994 en 1994 en 1994 en 1994 en 1994 en 1994 en 1	uddar sever medar umam bestanta a manusum dara uta barunak manusum dara uta sekelar sebesah sebesah sebesah da Manusum dara sebesah sebesah sebesah sebesah sebesah sebesah dara sebesah sebesah sebesah sebesah sebesah sebesah	
					and it will only be necessary to click the a tion data exist, click the appropriate butto	
Does your district have long-term (multiyear) commitments?  (If No, skip items 1b and 2 and sections S6B and S6C)  Yes  Yes						
<ul> <li>b. If Yes to Item 1a, have no since budget adoption?</li> </ul>	ew long-term	(multiyear) commitments been ind	curred	No		•
If Yes to Item 1a, list (or upd benefits other than pensions	late) all new a (OPEB); OP	and existing multiyear commitmen EB is disclosed in Item S7A.	its and required	annual debt serv	ice amounts. Do not include long-term con	mmitments for postemployment
Type of Commitment	# of Years Remaining			d Object Codes L D	Jsed For: Debt Service (Expenditures)	Principal Balance as of July 1, 2011
Capital Leases	3	FD 12 OB 8590		\$15,000		45,000
Certificates of Participation General Obligation Bonds	24	FD 51 OB 8571, 8611, 8614, 866	30	\$1,198,211		23,994,400
Supp Early Retirement Program State School Building Loans				Ψ3,730,211		23,554,400
Compensated Absences				<u> </u>		
Other Long-term Commitments (do n	ot include OF	PEB):		<del></del>		Y
Lease Revenue Bond	24	FD 01 RE 9021 OB 8650 & 8980	)	\$292,983		4,065,000
QSCB	15	FD 01 RE 0000		\$202,345		14,150,000
State Loan for Faller Preschool State Loan for CTE Building	9	FD 12 FD 35		\$21,000 \$372,843		189,000 2,751,987
		Prior Year (2010-11)	(201	ent Year 11-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Type of Commitment (continu	und)	Annual Payment (P & I)		Payment & I)	Annual Payment (P & I)	Annual Payment
Capital Leases	ueu)	15,000	Įr.	15,000	15,000	(P & I) 15,000
Certificates of Participation						,
General Obligation Bonds Supp Early Retirement Program		1,119,411		1,198,211	1,257,949	1,320,187
State School Building Loans Compensated Absences						
Other Long-term Commitments (conti	nued):	r				nov National Contraction of the
Lease Revenue Bond		292,783		292,983	292,982	292,783
QSCB		178,176		202,345	202,345	202,345
State Loan for Faller Preschool State Loan for CTE Building		21,000 372,843		21,000 372,843	21,000 372,843	21,000 372,843
The second of the best will g		372,040		0,2,040	072,040	012,040
Total Annua	al Payments:	1,999,213		2,102,382	2,162,119	2,224,158

Has total annual payment increased over prior year (2010-11)?

Yes

Yes

Yes

S6B. Comparison of the	ne District	s Annual Payments to Prior Year Annual Payment
DATA ENTRY: Enter an ex	xplanation if	Yes.
<ol> <li>Yes - Annual payn funded.</li> </ol>	ments for lor	g-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
Explanati (Required if to increase ir annual paym	Yes n total	The general obligation bond is repaid with property tax revenues and interest.
S6C, Identification of D	Decreases	to Funding Sources Used to Pay Long-term Commitments
DATA ENTRY: Click the ap	opropriate Y	es or No button in Item 1; if Yes, an explanation is required in Item 2.
Will funding source	es used to p	ay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
		No
2. No - Funding sour	ces will not o	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		

#### S7. Unfunded Liabilities

		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. 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? Nο **Budget Adoption** OPEB Liabilities (Form 01CS, Item S7A) First Interim a. OPEB actuarial accrued liability (AAL) 14,216,209.00 18,683,803.00 b. OPEB unfunded actuarial accrued liability (UAAL) 1,994,750.00 18,683,803.00 c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? Actuarial Actuarial d. If based on an actuarial valuation, indicate the date of the OPEB valuation. Jul 01, 2007 Jul 01, 2010 **OPEB Contributions** a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative **Budget Adoption** Measurement Method (Form 01CS, Item S7A) First Interim Current Year (2011-12) 1,994,750.00 2,310,277.00 1st Subsequent Year (2012-13) 1,994,750.00 2,310,277.00 2nd Subsequent Year (2013-14) 1,994,750.00 2,310,277.00 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) 1,413,812.00 1,399,539.00 1st Subsequent Year (2012-13) 1,280,527.14 1,399,539.00 2nd Subsequent Year (2013-14) 1,280,527.14 1,399,539.00 c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) 1,196,754.34 1,458,591.00 Current Year (2011-12) 1,280,527.14 1st Subsequent Year (2012-13) 1.458,591.00 1,458,591.00 2nd Subsequent Year (2013-14) 1,280,527.14 d. Number of retirees receiving OPEB benefits 101 110 Current Year (2011-12) 1st Subsequent Year (2012-13) 101 110 2nd Subsequent Year (2013-14) 101 110 Comments:

S7B.	. Identification of the District's Unfunded Liability for Self-insuran	аменти при при при при при при при при при пр
DATA First I	A ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budge Interim data in items 2-4.	et Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and
1.	<ul> <li>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)</li> </ul>	No
	<ul> <li>b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?</li> </ul>	
	If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?	n/a
2.	Self-insurance Liabilities  a. Accrued liability for self-insurance programs  b. Unfunded liability for self-insurance programs	Budget Adoption (Form 01CS, Item S7B) First Interim
3.	Self-Insurance Contributions  a. Required contribution (funding) for self-insurance programs  Current Year (2011-12)  1st Subsequent Year (2012-13)  2nd Subsequent Year (2013-14)	Budget Adoption (Form 01CS, Item S7B) First Interim
	<ul> <li>b. Amount contributed (funded) for self-insurance programs         Current Year (2011-12)         1st Subsequent Year (2012-13)         2nd Subsequent Year (2013-14)</li> </ul>	
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.

	district go	verning board and supermendent.					
S8A. 0	Cost Analysis of District's Labor Ac	reements - Certificated (Non-	-management	) Employees		anna eta eta eta eta eta eta eta eta eta et	amento casa, de fuel estato, con España (1906). El Fallar de Fallaca (1906) estato estato (1906) estato estato (1907) estato (1907) estato (1907) estato (190
DATA : No, en	ENTRY: Click the appropriate Yes or No liter data, as applicable, in the remainder o	outton for "Status of Certificated La f section S8A; there are no extracti	bor Agreements ons in this secti	as of the Previous	us Reportii	ng Period." If Yes, nothing furthe	er is needed for section S8A. If
	of Certificated Labor Agreements as o all certificated labor negotiations settled a	of budget adoption?		Yes			
		p to section S8B.					
	If No, con	linue with section S8A.					
Cortific	cated (Non-management) Salary and B	anofit Negotiations					
0011111	sated (Non-management) calary and D	Prior Year (2nd Interim)	Curre	nt Year		1st Subsequent Year	2nd Subsequent Year
		(2010-11)		11-12)		(2012-13)	(2013-14)
		1			]	1555	
time-ec	r of certificated (non-management) full- quivalent (FTE) positions				<u> </u>		
Data m	ust be entered for all years.						
1a,	Have any salary and benefit negotiation			n/a		_]	
		f the corresponding public disclosu					
		If the corresponding public disclosurplete questions 6 and 7.	ire documents h	ave not been file	d with the	COE, complete questions 2-5.	
1b.	Are any salary and benefit negotiations If Yes, cor	still unsettied? nplete questions 6 and 7.		No			
Vegotia 2a.	ations Settled Since Budget Adoption Per Government Code Section 3547.5(a	a), date of public disclosure board r	neeting:			]	¥
2b.	Per Government Code Section 3547.5(t certified by the district superintendent at If Yes, dat						
3.	Per Government Code Section 3547.5(c to meet the costs of the collective barga If Yes, dat		n:	n/a			
4.	Period covered by the agreement:	Begin Date:		] ,	End Date:		
5.	Salary settlement:			nt Year 11-12)		1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	is the cost of salary settlement included projections (MYPs)?	in the interim and multiyear		M = A A A A A A A A A A A A A A A A A A	<u></u>		
		One Year Agreement					
	Total cost	of salary settlement		.,			
	% change	in salary schedule from prior year					
		or					
	Total cost	Multiyear Agreement of salary settlement					
	% change (may ente	in salary schedule from prior year r text, such as "Reopener")					
	Identify the	source of funding that will be use	d to support mu	itiyear salary con	nmitments:		
	-						
							,
	<b>}</b>						

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6.	Cost of a one percent increase in salary and statutory benefits			
		Current Year	1st Subsequent Year	2nd Subsequent Year
		(2011-12)	(2012-13)	(2013-14)
7.	Amount included for any tentative salary schedule increases		A STATE OF THE STA	
				<b>J</b> .
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certif	icated (Non-management) Health and Welfare (H&W) Benefits	(2011-12)	(2012-13)	(2013-14)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
Since Are an	icated (Non-management) Prior Year Settlements Negotiated Budget Adoption y new costs negotiated since budget adoption for prior year nents 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:	The state of the s	7771.	
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Step and Column Adjustments	(2011-12)	(2012-13)	(2013-14)
Certifi			· · · · · · · · · · · · · · · · · · ·	·
1.	Are step & column adjustments included in the interim and MYPs?		· · · · · · · · · · · · · · · · · · ·	·
1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments		· · · · · · · · · · · · · · · · · · ·	·
1.	Are step & column adjustments included in the interim and MYPs?		· · · · · · · · · · · · · · · · · · ·	·
1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments		· · · · · · · · · · · · · · · · · · ·	·
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments	(2011-12)	(2012-13)	(2013-14)
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements)	(2011-12) Current Year	(2012-13)  1st Subsequent Year	(2013-14)  2nd Subsequent Year
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2011-12) Current Year	(2012-13)  1st Subsequent Year	(2013-14)  2nd Subsequent Year
1. 2. 3. Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?	(2011-12) Current Year	(2012-13)  1st Subsequent Year	(2013-14) 2nd Subsequent Year
1. 2, 3. Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements)	(2011-12) Current Year	(2012-13)  1st Subsequent Year	(2013-14)  2nd Subsequent Year
1. 2. 3. Certifi 1. 2. Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (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	(2011-12)  Current Year (2011-12)	(2012-13)  1st Subsequent Year (2012-13)	(2013-14)  2nd Subsequent Year (2013-14)
1. 2. 3. Certifi 1. 2. Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (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?  cated (Non-management) - Other	(2011-12)  Current Year (2011-12)	(2012-13)  1st Subsequent Year (2012-13)	(2013-14)  2nd Subsequent Year (2013-14)
1. 2. 3. Certifi 1. 2. Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (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?  cated (Non-management) - Other	(2011-12)  Current Year (2011-12)	(2012-13)  1st Subsequent Year (2012-13)	(2013-14)  2nd Subsequent Year (2013-14)
1. 2. 3. Certifi 1. 2. Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (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?  cated (Non-management) - Other	(2011-12)  Current Year (2011-12)	(2012-13)  1st Subsequent Year (2012-13)	(2013-14)  2nd Subsequent Year (2013-14)

	THE PARTY OF THE P	A STATE OF THE STA		н <mark>инститительный мескундундундун не настительный настинастический выс</mark> ельный сообственный обородительный выпуска Статем настительный примененный примененный примененный примененный примененный примененный примененный примен	Solven and defended in relation and reserve are remainded the management of the contract of th
8B. (	Cost Analysis of District's Labor Ag	reements - Classified (Non-ma	nagement) Employees	en frank frank frank frank frank frank frank frank frank frank frank frank frank frank frank frank frank frank	HILDOOD AND THE THE BEAUTY OF THE PROPERTY OF
IATA Io, en	ENTRY: Click the appropriate Yes or No brother data, as applicable, in the remainder of	utton for "Status of Classified Labor section S8B; there are no extraction	Agreements as of the Previous in this section.	s Reporting Period." If Yes, nothing furthe	r is needed for section S8B. If
	of Classified Labor Agreements as of the				
Vere a	all classified labor negotiations settled as o		V		
		o to section S8C. Inue with section S8B.	Yes	<u> </u>	
	ii No, cons	ilde Will section Gob.			
lassi	fied (Non-management) Salary and Bend	efit Negotiations			
		Prior Year (2nd Interim)	Current Year	1st Subsequent Year	2nd Subsequent Year
		(2010-11)	(2011-12)	(2012-13)	(2013-14)
	er of classified (non-management) ositions				
,	nust be entered for all years.				
1a.	Have any salary and benefit negotiations	been settled since budget adoption	? <u>n/a</u>		
	If Yes, and	the corresponding public disclosure	documents have been filed w	ith the COE, complete questions 2 and 3	
			documents have not been tile	ed with the COE, complete questions 2-5.	
	If No, comp	plete questions 6 and 7.			
1b.	Are any salary and benefit negotiations s	still unsettled?	DOINT/ATT/		
	·	plete questions 6 and 7.	No		
~	ations Settled Since Budget Adoption				
2a.	Per Government Code Section 3547.5(a)	), date of public disclosure board me	eeting:		
2b.	Per Government Code Section 3547.5(b)	) was the collective bargaining agre	ement		
	certified by the district superintendent an				
	*	e of Superintendent and CBO certific	ation:		
3.	Per Government Code Section 3547.5(c)				
	to meet the costs of the collective bargain		n/a		,
	if Yes, date	e of budget revision board adoption:			
4.	Period covered by the agreement:	Begin Date:		End Date:	
5.	Salary settlement;		Current Year	1st Subsequent Year	2nd Subsequent Year
J.	Galary Settlement,		(2011-12)	(2012-13)	(2013-14)
	is the cost of salary settlement included i	in the interim and multivear			
	projections (MYPs)?	in the intentil sind muniyesi			
	,	1			
		One Year Agreement			
	Total cost of	of salary settlement			1
	a				
	% change i	in salary schedule from prior year or			
		Multiyear Agreement			
	Total cost (	of salary settlement			
	i otal cost c				
	% change i	in salary schedule from prior year			
		text, such as "Reopener")			
	13 44 4	and the state of t	to august multiplear sales: ***	amitmente:	
	identify the	source of funding that will be used t	to support multiyear salary col	igisulicitis.	
		, , , , , , , , , , , , , , , , , , , ,			
	Lasmonno.	A CONTRACTOR OF THE CONTRACTOR		The state of the s	
egotia	ations Not Settled	F		<b>-</b> 1	
6.	Cost of a one percent increase in salary a	and statutory benefits	AL MARKET COLOR TO THE COLOR TO		
			<b>A</b>	4.4 Ouleasses Vers	Ond Dubanium Van-
			Current Year	1st Subsequent Year	2nd Subsequent Year (2013-14)
		Pro-	(2011-12)	(2012-13)	12013"14)

Classified (Non-management) Health and Welfare (H&W) Benefits		Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
0.000		(20), (2)		
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			
	fied (Non-management) Prior Year Settlements Negotiated Budget Adoption		··-a	
Are an	y new costs negotiated since budget adoption for prior year nents 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:			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Classi	fied (Non-management) Step and Column Adjustments	(2011-12)	(2012-13)	(2013-14)
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	1st Subsequent Year	2nd Subsequent Year
Classi	fied (Non-management) Attrition (layoffs and retirements)	(2011-12)	(2012-13)	.(2013-14)
	, , , , , , , , , , , , , , , , , , , ,			
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?			
	on project mended in the interim and time.			
Classi	fied (Non-management) - Other			
List of	er significant contract changes that have occurred since budget adoption an	id the cost impact of each (i.e., h	ours of employment, leave of absence, b	onuses, etc.);
	ALEXANDER PROPERTY AND ADMINISTRATION OF THE PROPER	ME-11/14-1/14-1/14-14-14-14-14-14-14-14-14-14-14-14-14-1		
	MARIE BANKER BANK AND AND AND AND AND AND AND AND AND AND			
	AMANAMANANANANANANANANANANANANANANANANA			
	A STATE OF THE STA	Account to the second s		
	MANUAL AND AND AND AND AND AND AND AND AND AND			

	PARTELL CETTE DECEMBERS OF STATE AND ADDRESS OF STATES AND ADDRESS OF STATES AND ADDRESS OF STATES AND ADDRESS	***************************************	COLUMN DOCUMENT		ones of the first community is a second of the community
S8C. Cost Analysis of District's Labor Agr	eements - Management/Supe	ervisor/Confiden	iial Employee	\$ эттерия быть в при применя при дону при при при при при применения при при при при при при при при при при	жиния применя по применя применя применя применя по применя по применя по применя по применя по применя по при Применя применя
DATA ENTRY: Click the appropriate Yes or No but further is needed for section S8C. If No, enter data					Period." If Yes or n/a, nothing
		evious Reporting [	Period n/a	**************************************	
Management/Supervisor/Confidential Salary ar	nd Benefit Negotlations Prior Year (2nd Interim) (2010-11)	Current Ye (2011-12		1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions				**************************************	
Data must be entered for all years.  1a. Have any salary and benefit negotiations If Yes, comp	been settled since budget adoption plete question 2.	n?	n/a		
If No, comp	lete questions 3 and 4.	_		<del></del> 1	
Are any salary and benefit negotiations st     If Yes, compared to the salary and benefit negotiations.	ill unsettled? plete questions 3 and 4.	<u></u> .	n/a		
Negotiations Settled Since Budget Adoption 2. Salary settlement:		Current Ye (2011-12		1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
is the cost of salary settlement included in projections (MYPs)?	the interim and multiyear				
Total cost o	f salary settlement				E-14-1
	alary schedule from prior year ext, such as "Reopener")				
Negotiations Not Settled					
Cost of a one percent increase in salary a	nd statutory benefits	Current Ye	ar	1st Subsequent Year	2nd Subsequent Year
Amount included for any tentative salary s	chedule increases	(2011-12	)	(2012-13)	(2013-14)
Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	r	Current Ye (2011-12		1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Are costs of H&W benefit changes include	ed 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 ov	er prior year				
Management/Supervisor/Confidential Step and Column Adjustments	<b>1</b>	Current Ye (2011-12		1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Are step & column adjustments included in     Cost of step & column adjustments					
<ol><li>Percent change in step and column over p</li></ol>	погуваг			2441 Madam Sens Tree Tree Tree Tree Tree Tree Tree Tre	
Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Г	Current Ye (2011-12		1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Are costs of other benefits included in the     Total cost of other benefits     Percent change in cost of other benefits or					

20	Status	ωf	Other	Fun	de

	Analyze the status of other f interim report and multiyear	unds that may have negative fund balances at the end of th projection for that fund. Explain plans for how and when the	e current fiscal year. If any other fund a negative fund balance will be addre	d has a projected negative fund balance, prepare an ssed.
S9A.	ldentification of Other Fu	nds with Negative Ending Fund Balances	· · · · · · · · · · · · · · · · · · ·	
DATA	ENTRY: Click the appropriate	button in Item 1. If Yes, enter data in Item 2 and provide th	e reports referenced in Item 1.	
1.	Are any funds other than the balance at the end of the cu	general fund projected to have a negative fund rent fiscal year?	No	
	If Yes, prepare and submit to each fund.	o the reviewing agency a report of revenues, expenditures,	and changes in fund balance (e.g., a	n interim fund report) and a multiyear projection report for
2.		name and number, that is projected to have a negative en when the problem(s) will be corrected.	ding fund balance for the current fisc	al year. Provide reasons for the negative balance(s) and
			~	

BOOK WALKS TO		
ADL	ITIONAL FISCAL INDICATORS	
	flowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer lert the reviewing agency to the need for additional review.	to any single indicator does not necessarily suggest a cause for concern, but
DATA	ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically comp	oleted 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)	Yes
A2.	is the system of personnel position control independent from the payroll system?	
ne.	15 the system of personner position control independent from the payron system.	Yes
A3.	Is enrollment decreasing in both the prior and current fiscal years?	1
		Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
	Silvanian, child in the prof of carron recent years	
		Fire the second
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	Yes
	are expected to exceed the projected state funded cost-of-living adjustment?	
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or	[]
	retired employees?	Yes
A7.	is the district's financial system independent of the county office system?	No
		CALLER THE CONTRACT OF THE CALLER
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)	
	(apriorial)	
:nd	of School District First Interim Criteria and Standards Review	AND A SAND OF THE

## First Interim 2011-12 INTERIM REPORT General Fund Revenue Limit Summary

Printed: 12/8/2011 8:06 AM

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
Base Revenue Limit per ADA (prior year)	0025	6,374.42	6,374.42	6,374.42
2. Inflation Increase	0041	143.00	143.00	143.00
	0042, 0525,			
3. All Other Adjustments	0719	149.04	149.04	149.04
4. TOTAL, BASE REVENUE LIMIT PER ADA				
(Sum Lines 1 through 3)	0024	6,666.46	6,666.46	6,666.46
REVENUE LIMIT SUBJECT TO DEFICIT			ļ	
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,666.46	6,666.46	6,666.46
b. Revenue Limit ADA	0033	4,919.80		4,921.23
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	32,797,649.91	32,797,649.91	32,807,182.95
Allowance for Necessary Small School	0489	141,190.57	141,190.57	141,191.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
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	32,938,840.48	32,938,840.48	32,948,373.95
DEFICIT CALCULATION	THE RESIDENCE OF THE PROPERTY		<b>1</b>	
16. Deficit Factor	0281	0.80246	0.80246	0,80246
17. TOTAL, DEFICITED REVENUE LIMIT				
(Line 15 times Line 16)	0284	26,432,101.93	26,432,101.93	26,439,752.16
OTHER REVENUE LIMIT ITEMS	errokan en imma a demonskisk er frins er fold at 1450 filosof 1450 fil	(4 буылд ыл 44 жийот андак шага өкүш өгүлүүлүү жүгүлүү шагулагчин ал аламын өлүү кеме	H Sec. 5. 1965 5. Well of A grade to Sec. 1965 5. Sec. 1965 5. Sec. 1965 5. Sec. 1965 5. Sec. 1965 5. Sec. 1965	AND FINE CO. TOTAL TRANSPORT AND MINERAL PROPERTY OF THE PARTY OF THE PARTY OF
18. Unemployment Insurance Revenue	0060	156,208.00	156,208.00	401,465.86
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	100,520.77	100,520.77	95,706.12
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)		55,687.23	55,687.23	305,759.74
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	26,487,789.16	26,487,789.16	26,745,511.90

## First Interim 2011-12 INTERIM REPORT General Fund Revenue Limit Summary

Printed: 12/8/2011 8:06 AM

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES			,	
25. Property Taxes	0587	3,920,027.00	3,920,027.00	4,141,546.00
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	71,569.00	71,569.00	71,569.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES				
(Sum Lines 25 through 27, minus Line 28)	0126	3,848,458.00	3,848,458.00	4,069,977.00
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	22,639,331.16	22,639,331.16	22,675,534.90
OTHER ITEMS				DANGE WANTED IN THE PROPERTY OF THE PROPERTY O
32. Less: County Office Funds Transfer	0458	1,098.00	1,098.00	1,098.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			100 may 200 mg 100 m
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017 0570			
36. Apprenticeship Funding     37. Community Day School Additional Funding     38. Basic Aid "Choice"/Court Ordered Voluntary	3103, 9007			
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 41. TOTAL, OTHER ITEMS		0.00	0.00	(1,317,934.96)
(Sum Lines 33 through 40, minus Line 32) 42. TOTAL, STATE AID PORTION OF REVENUE		(1,098.00)	(1,098.00)	(1,319,032.96)
LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)		22,638,233.16	22,638,233.16	21,356,501.94
OTHER NON-REVENUE LIMIT ITEMS	Participation of the Control of the	and a state of the		
43. Core Academic Program	9001	59,211.00	59,211.00	59,211.00
44. California High School Exit Exam	9002	63,804.00	63,804.00	63,804.00
45. Pupil Promotion and Retention Programs				
(Retained and Recommended for Retention,				
and Low STAR and At Risk of Retention)	9016, 9017	21,462.00	21,462.00	21,462.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	23,527.00	23,527.00	23,527.00

		Unrestricted		224		
CONTRACTOR CONTRACTOR		Projected Year	%		%	
	Object	Totals	Change (Cols, C-A/A)	2012-13 Projection	Change (Cols, E-C/C)	2013-14 Projection
Description	Object Codes	(Form 011) (A)	(Cois, C27071) (B)	(C)	(Cols. DC/C)	(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 A4h)  1. Revenue Limit Sources	8010-8099	23,931,073.84			0.00	
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,666,46	3,10%	6,873.12	2.80%	7,065,57
<ul> <li>b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)</li> <li>c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)</li> </ul>		4,921.23 32,807,182,95	-3.07% -0.07%	4,770.00 32,784,782.40	0.00%	4,770.00 33,702,768.90
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		141,191.00	0.00%	141,191.00	0,00%	141,191.00
e. Total Revenue Limit Subject to Deficit (Sum lines					2 5000	22 012 050 00
A1c plus A1d, 1D 0082) f. Deficit Factor (Form RLI, line 16)		32,948,373,95 0,80246	-0.07% 0.00%	32,925,973.40 0.80246	2.79% 0.00%	33,843,959,90 0,80246
g. Deficited Revenue Limit (Line Ale times line Alf, ID 0284)		26,439,752.16	-0.07%	26,421,776,61	2.79%	27,158,424.06
h. Plus: Other Adjustments (e.g., basic aid, charter schools					0.0404	
object 8015, prior year adjustments objects 8019 and 8099)		(1,591,111.22)	0.00% 3,10%	(1,640,435.67)	0.00% 2,80%	(1,686,367.87)
<ol> <li>Revenue Limit Transfers (Objects 8091 and 8097)</li> <li>Other Adjustments (Form RLI, lines 18 thru 20 and line 41)</li> </ol>		(917,567.10)	-143.75%	401,465.86	0.00%	401,465.86
k. Total Revenue Limit Sources (Sum lines Alg thru Alj)						
(Must equal line A1)		23,931,073.84	5.23%	25,182,806.80	2.74%	25,873,522.05
Federal Revenues     Other State Revenues	8100-8299 8300-8599	1,437,740.00 4,031,874.90	0.00%	1,437,740.00 4,031,874.90	0.00%	1,437,740.00 4,031,874.90
4. Other Local Revenues	8600-8799	642,970.23	-42.77%	367,970.23	0.00%	367,970.23
5. Other Financing Sources	8900-8999	(734,876.96)	63.96%	(1,204,876,96)	4,15%	(1,254,876.96)
6. Total (Sum lines Alk thru A5)		29,308,782.01	1.73%	29,815,514,97	2.15%	30,456,230.22
B, EXPENDITURES AND OTHER FINANCING USES			\$4.00 (0.00)			
(Enter projections for subsequent years 1 and 2 in Columns C and E;					130 30 30	
current year - Column A - is extracted)  1. Certificated Salaries		1000			2.000.000.000	
a. Base Salaries			5 (6 6) (6 6)	13,077,642.64		13,965,919,07
b. Step & Column Adjustment				138,276.43	ľ	139,649,09
c. Cost-of-Living Adjustment				1,574,67 11,70		
d. Other Adjustments				750,000.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,077,642.64	6,79%	13,965,919.07	1.00%	14,105,568.16
2. Classified Salaries						
a. Base Salaries				4,016,259.64		4,056,422.24
b. Step & Column Adjustment				40,162.60		40,564.22
c. Cost-of-Living Adjustment		154 C. A. A. A.		***		***************************************
d. Other Adjustments		50.00 (80.00 (80.00)			A. (20. (27. (20. (4)))	.,
<ul> <li>Total Classified Salaries (Sum lines B2a thru B2d)</li> </ul>	2000-2999	4,016,259.64	1,00%	4,056,422.24	1,00%	4,096,986.46
3. Employee Benefits	3000-3999	8,378,406.23	7.10%	8,973,542.48	4,00%	9,332,484.18
4. Books and Supplies	4000-4999	1,273,476.43	-3,93%	1,223,476.43	2,63%	1,255,711.35
5. Services and Other Operating Expenditures	5000-5999	3,081,120.46	2,80%	3,167,391.83	3,00%	3,262,413.58
6. Capital Outlay	6000-6999	436,097.49	-50,24% 0,00%	217,008.22 208,448.00	3,00% 0,00%	223,518,47 208,448.00
	0-7299, 7400-7499 7300-7399	208,448.00 (193,746.22)	0.00%	(193,746.22)	0,00%	(193,746.22)
Other Outgo - Transfers of Indirect Costs     Other Financing Uses	7600-7699	60,147.00	2.00%	61,350.00	2,00%	62,577,00
10. Other Adjustments (Explain in Section F below)	1000-7077	00,117.00	2.007.0	01,000,000		
11. Total (Sum lines B1 thru B10)		30,337,851.67	4.42%	31,679,812.05	2,13%	32,353,960.98
C. NET INCREASE (DECREASE) IN FUND BALANCE		*******	10 (0.150.00010.000)	THE PERSON NAMED AND ADDRESS OF THE PERSON NAMED AND ADDRESS O	100000000000000000000000000000000000000	THE PARTY OF THE P
(Line A6 minus line B11)		(1,029,069.66)		(1,864,297,08)		(1,897,730.76)
D. FUND BALANCE		FANCES AND LANGUAGE OF THE PROPERTY OF THE PARTY OF THE P				
Net Beginning Fund Balance (Form 011, line F1e)		6,104,109.93		5,075,040.27		3,210,743,19
Ending Fund Balance (Sum lines C and D1)		5,075,040.27	all seat the second	3,210,743.19		1,313,012.43
Components of Ending Fund Balance (Form 011)     a. Nonspendable	9710-9719	95,000,00		95,000.00		95,000.00
b. Restricted	9740		io sing sing and			
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						3 1/5 500 00
1. Reserve for Economic Uncertainties	9789	2,134,427.00		2,134,025.47	10000000	2,167,732.92
2. Unassigned/Unappropriated	9790	2,845,613.27		981,717.72		(949,720.49)
f. Total Components of Ending Fund Balance		5 0.75 040 27		3,210,743.19		1,313,012,43
(Line D3f must agree with line D2)	ACCORDING TO THE STREET OF THE STREET	5,075,040.27	THE PERSON NAMED IN COLUMN TO PERSON NAMED I	Laurence 2,410,743,19		manusanan da da da da da da da da da da da da da

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					3/12/16/19/19/19	
L. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0,00
b. Reserve for Economic Uncertainties	9789	2,134,427.00		2,134,025.47		2,167,732.92
c, Unassigned/Unappropriated	9790	2,845,613.27		981,717.72		(949,720.49)
(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	5,699,728.31		5,699,728.31		5,699,728.31
c. Unassigned/Unappropriated	9790	0.00	40.00 4240 42.00	0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		10,679,768.58		8,815,471.50	*No. o logico (a single ripades produce) trap essent	6,917,740.74

## 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.

See assumptions page.

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	F	Restricted				
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)					0.0004	1 404 248 68
1. Revenue Limit Sources	8010-8099	1,591,111.22 4,011,483.00	3.10% -24.93%	1,640,435.67 3,011,483.00	2.80% 0.00%	1,686,367.87 3,011,483,00
Federal Revenues     Other State Revenues	8100-8299 8300-8599	4,311,048.00	5,80%	4,561,048.00	0.00%	4,561,048.00
4. Other Local Revenues	8600-8799	200,000.00	0.00%	200,000.00	0.00%	200,000.00
5. Other Financing Sources	8900-8999	1,095,720.03	42.89%	1,565,720.03	3.19%	1,615,720.03
6. Total (Sum lines A1 thru A5)	enterentation de la contraction  11,209,362.25	-2.06%	10,978,686.70	0.87%	11,074,618.90	
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				4,875,363.25		4,125,363.25
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(750,000,00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,875,363.25	-15.38%	4,125,363.25	0.00%	4,125,363.25
2. Classified Salaries			000000000000000000000000000000000000000			
a. Base Salaries			6.0105	1,776,710.61		1,776,710,61
b. Step & Column Adjustment					318 C. S. L. C	
c. Cost-of-Living Adjustment						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,776,710.61	0.00%	1,776,710.61	0.00%	1,776,710.61
3. Employee Benefits	3000-3999	2,958,728.12	-8.45%	2,708,728.12	0,00%	2,708,728.12
Books and Supplies	4000-4999	1,547,700.75	-16.15%	1,297,700.75	0.00%	1,297,700,75
5. Services and Other Operating Expenditures	5000-5999	733,465.38	-13.63%	633,465.38	0.00%	633,465.38
6. Capital Outlay	6000-6999	27,000.00	0.00%	27,000,00	0.00%	27,000.00
<ol><li>Other Outgo (excluding Transfers of Indirect Costs)</li></ol>	7100-7299, 7400-7499	292,983.00	0.00%	292,983,00	0.00%	292,983.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	138,746.22	0.00%	138,746,22	0.00%	138,746.22
9. Other Financing Uses	7600-7699	0.00	0,00%	0,00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)			400000000000000000000000000000000000000			
11. Total (Sum lines B1 thru B10)	# 441.000	12,350,697.33	-10.93%	11,000,697.33	0.00%	11,000,697,33
C. NET INCREASE (DECREASE) IN FUND BALANCE						*** (*** ***
(Line A6 minus line B11)		(1,141,335.08)	PROGRAM STREET, SECURISHING SECURISHING SEC	(22,010.63)	and the fact the first of the f	73,921,57
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,591,581.66		450,246.58	- 45 E (0 10 5 -	428,235.95
2. Ending Fund Balance (Sum lines C and D1)		450,246.58		428,235.95		502,157,52
3. Components of Ending Fund Balance (Form 011)	0710 0710	0.00		0.00		0.00
a. Nonspendable	9710-9719	0,00 450,246,58		0.00 428,235.95	A STANFASSON STANFASSON -	502,157.52
b. Restricted c. Committed	9740	430,240,36		420,233.73		302,137.32
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780			8 A. S. Maria		
a. Assigned     c. Unassigned/Unappropriated	2700					
Chassigned/Onappropriated     Reserve for Economic Uncertainties	9789		0.000 (0.000)			
Reserve for Economic Uncertainties     Unassigned/Unappropriated	9790	0,00		0.00	809 8 98 8	0.00
f. Total Components of Ending Fund Balance	7170			0.00		
-		450 246 58	45 (S. 11) (S. 15)	428 235 95		502,157.52
(Line D3f must agree with line D2)	THE PROPERTY OF THE PROPERTY O	450,246,58		428,235.95	eggyp/cooreannanigur/minimited	502,157

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		in the street of the				
1. General Fund			10000			
a. Stabilization Arrangements	9750				11-15-11-11-11-12-12-1	
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)		0.000		44 (5) (6) (6)	34.09.00	
a. Stabilization Arrangements	9750	100000000000000000000000000000000000000				labera di Cerando de
b. Reserve for Economic Uncertainties	9789	(A) (B) (B) (B) (B) (B)	au au 2008 au 3		9 69 30 69 10 50	
c. Unassigned/Unappropriated	9790		2016-00-00-0		60.60.00.00.00.00	
3. Total Available Reserves (Sum lines E1a thru E2c)		100,000,000,000	28 (8) (5) (6) (8) (6)	CONTRACTOR AND CONTRACT AND CONTRACTOR		A BETTAL OF THE SAME AND A STATE OF THE SAME AND A STA

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.

See assumptions page

(NEXIONALISMAN AND THE TOTAL PROPERTY OF THE	en	***************************************	7.547 a 2 2 2 5 5 6 6 6 6 6 7 7 7 7 7 7 7 7 7 7 7 7 7	THE RESIDENCE OF THE PROPERTY.		CANONICO CARROLLA DE LA CARROLLA DE LA CARROLLA DE LA CARROLLA DE LA CARROLLA DE LA CARROLLA DE LA CARROLLA DE
	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)
Description A. REVENUES AND OTHER FINANCING SOURCES	C.000S	<u> </u>	- I complete the comment	erran Santarian Santarian	and the second	mann am i de de de manne en i i i i
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
Revenue Limit Sources	8010-8099	25,522,185.06	5.10%	26,823,242.47	2.75%	27,559,889.92
2. Federal Revenues	8100-8299	5,449,223.00	-18,35%	4,449,223.00	0.00%	4,449,223.00
3. Other State Revenues	8300-8599	8,342,922.90	3.00%	8,592,922.90	0.00%	8,592,922.90
4. Other Local Revenues	8600-8799	842,970.23	-32,62%	567,970.23	0.00%	567,970.23
5. Other Financing Sources	8900-8999	360,843.07	0.00%	360,843.07	0.00%	360,843.07
6. Total (Sum lines AI taru A5)		40,518,144,26	0.68%	40,794,201,67	1.81%	41,530,849.12
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E;			and the second second			
current year - Column A - is extracted)					esan es es es es	
1. Certificated Salaries			il on although to			
a. Base Salaries		100		17,953,005.89	-	18,091,282,32
<ul> <li>b. Step &amp; Column Adjustment</li> </ul>				138,276,43	- 10 CO 10 C	139,649.09
c. Cost-of-Living Adjustment		3.00	50.000 43.000 50.000	0.00	in the second second	0.00
d. Other Adjustments				0.00		0,00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,953,005.89	0.77%	18,091,282.32	0,77%	18,230,931.41
2. Classified Salaries		40.000 (0.000)			3180 33 5746	
a. Base Salaries				5,792,970.25		5,833,132.85
b. Step & Column Adjustment				40,162.60		40,564.22
c. Cost-of-Living Adjustment		46.00.00.00.00.00		0,00		0,00
d. Other Adjustments				0.00	5 G10 5 5 5	0,00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,792,970.25	0,69%	5,833,132.85	0.70%	5,873,697.07
3. Employee Benefits	3000-3999	11,337,134.35	3.04%	11,682,270.60	3.07%	12,041,212.30
4. Books and Supplies	4000-4999	2,821,177.18	-10.63%	2,521,177.18	1.28%	2,553,412.10
Services and Other Operating Expenditures	5000-5999	3,814,585,84	-0.36%	3,800,857.21	2.50%	3,895,878.96
6. Capital Outlay	6000-6999	463,097.49	-47,31%	244,008.22	2,67%	250,518.47
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	501,431.00	0.00%	501,431.00	0.00%	501,431,00
Other Outgo - Transfers of Indirect Costs	7300-7399	(55,000,00)	0.00%	(55,000.00)	0,00%	(55,000.00)
9. Other Financing Uses	7600-7699	60,147.00	2,00%	61,350.00	2.00%	62,577.00
10. Other Adjustments				0.00	02.495.00.00	0.00
11. Total (Sum lines B1 thru B10)	ľ	42,688,549,00	-0.02%	42,680,509.38	1.58%	43,354,658.31
C. NET INCREASE (DECREASE) IN FUND BALANCE	BECDESIAN MARKANIA AND AND AND AND AND AND AND AND AND AN	and the second second	AND DESCRIPTION OF STREET, SAID	grante minimalement in manuscrice more	CHARLES OF SALES AND ASSESSMENT OF SALES AND ASSESSMEN	шинтиндий оз белбасть типов без чавыты эк былосты г
(Line A6 minus line B11)		(2,170,404.74)		(1,886,307.71)		(1,823,809.19)
D. FUND BALANCE	The state of the s	A CANADA AND AND AND AND AND AND AND AND AN	er franch and de seu seu seu se se de se de se de se de se de se de se de se de se de se de se de se de se de s	· · · · · · · · · · · · · · · · · · ·	Second Second Section	a uman Amedicani in disensi meningan An
1. Not Beginning Fund Balance (Form 011, line F1e)		7,695,691.59		5,525,286,85		3,638,979.14
Ending Fund Balance (Sum lines C and D1)	·	5,525,286.85		3,638,979.14	-	1,815,169.95
Components of Ending Fund Balance (Form 011)	<b>'</b>					
a. Nonspendable	9710-9719	95,000.00		95,000.00		95,000.00
b. Restricted	9740	450,246,58		428,235,95		502,157,52
c. Committed	,,,,,			- in all the same	-	
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
	2700	0,00		5.00		.,,,,,
e. Unassigned/Unappropriated	0790	2,134,427.00		2,134,025.47		2,167,732.92
1. Reserve for Economic Uncertainties	9789			981,717.72	-	(949,720.49)
2. Unassigned/Unappropriated	9790	2,845,613.27		201,/1/./2	-	(445,750,45)
f. Total Components of Ending Fund Balance		5,525,286.85		3,638,979.14		1,815,169.95
(Line D3elf must agree with line D2)		3,323,280,83	Value of the Control	3,030,977.19	The state of the s	1,013,107,73

	Unres	tricted/Restricted		NAS (13 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		presignation of the control of the c
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)	19/2/90-1-100-0-100	The second secon				
1. General Fund			9 10 (2003) 10 (2)		0.00	
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,134,427.00		2,134,025,47		2,167,732.92
c, Unassigned/Unappropriated	9790	2,845,613.27		981,717.72		(949,720.49)
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	5,699,728.31		5,699,728.31		5,699,728,31
c. Unassigned/Unappropriated	9790	0.00		0,00		0.00
3, Total Available Reserves - by Amount (Sum lines E1 thru E2b)		10,679,768.58		8,815,471.50		6,917,740.74
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)	) 	25.02%	*Inspires and and and and an annual state of the state of	20.65%	- et han (marain) any 1600-tanàna ao ao amin'ny	15,96%
F. RECOMMENDED RESERVES		10.00	at the state of		iji na seri din da da da	A0040 10 18 18 10
1. Special Education Pass-through Exclusions		6.000000		46 (20 ME) (A 40 A)		884155 (S. 1886) (C. 1886)
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	300000000000000000000000000000000000000				
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)	4,762.75		4,762.75	5 60 50 60 60	4,762,75
Calculating the Reserves     Expenditures and Other Financing Uses (Line B11)		42,688,549.00		42,680,509.38		43,354,658.31
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F	la is No)	0.00	101.00 (00.000)	0.00	0.000	0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	,	42,688,549.00		42,680,509.38	9.0	43,354,658.31
d. Reserve Standard Percentage Level					4.51.60000000	
(Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,280,656,47		1,280,415,28	(C. S. W.) (C. S.	1,300,639.75
		1,280,030,47		1,200,113,20		1 300003010 2.73
f. Reserve Standard - By Amount				a 00	\$1,430.00 to 10.00 to 10.00 to	
(Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00	reconstruction of the	0,00
g. Reserve Standard (Greater of Line F3e or F3f)		1,280,656.47		1,280,415.28		1,300,639,75
<ul> <li>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</li> </ul>	******	YES		YES	Astan terminal and company to control terminal	YES

## Sierra Sands Unified School District 2011-12 1st Interim

## Multi-Year Projection Assumptions for 2012-13 and 2013-14

## Unrestricted General Fund

	2012-13	2013-14
Revenue Limit	COLA of 3.1% (Per SSC)  Declining enrollment - Projected 11/12  P-2 = 4770  Per SSC Dartboard the 4% RL trigger cut is "one-time" and only applies to 11/12	COLA of 2.8% (Per SSC) Status quo RL ADA
Federal Revenues	Status quo	Status quo
State Revenues	Status quo (COLA?)	Status quo (COLA?)
Local Revenues	-50K IKSFA - Remaining Book adoption -143K IKSFA - VOIP Project -82K IKSFA - Purchase of Portables	Status quo
Other Financing Sources	-720K Special Ed encroachment (ending balance made available by use of ARRA funds now exhausted) +250K Transportation trigger cut is "one-time" per SSC Dartboard	-50K Increase in Sp Ed Encroachment
Certificated Salaries	1% step and column increase 750K of Salaries return from PY Restricted Federal Jobs Funding	1% step and column increase
Classified Salaries	1% step and column increase	1% step and column increase
Benefits	1% step and column increase + 7% H&W increase = Avg. of 4% increase 250K of Benefits return from PY Restricted Federal Jobs Funding	1% step and column increase + 7% H&W increase = Avg. of 4% increase
Books & Supplies	CPI at 2.8% -50K Remaining Book adoption cost	CPI at 3%
Services & Operations	CPI at 2.8%	CPI at 3%
Capital Outlay	CPI at 2.8% -143K IKSFA - VOIP Project -82K IKSFA - Purchase of Portables	CPI at 3%
Other Financing Uses	Increased Golden Handshake reimbursement to Fund 17 by 2%	Increased Golden Handshake reimbursement to Fund 17 by 2%

## Sierra Sands Unified School District 2011-12 1st Interim

## Multi-Year Projection Assumptions for 2012-13 and 2013-14

## Restricted General Fund

	2012-13	2013-14
Revenue Limit	COLA of 3.1% (Per SSC)	COLA of 2.8% (Per SSC)
Federal Revenues	-1M Federal Jobs \$ used in 11/12	Status quo
State Revenues	Status quo +250K Transportation trigger cut is "one-time" per SSC Dartboard	Status quo
Local Revenues	Status quo	Status quo
Encroachment	+720K Special Ed encroachment (ending balance made available by use of ARRA funds now exhausted) -250K Transportation trigger cut is "one-time" per SSC Dartboard	+50K Increase in Sp Ed Encroachment
Certificated Salaries	1% step and column increase -750K Salaries to Unrestricted from Restricted Federal Jobs Funding	1% step and column increase
Classified Salaries	1% step and column increase	1% step & column increase
Benefits	1% step and column increase + 7% H&W increase = Avg. of 4% increase -250K of Benefits to Unrestricted from Restricted Federal Jobs Funding	1% step and column increase + 7% H&W increase = Avg. of 4% increase
Books & Supplies	CPI at 2.8% +50K Anticipated Mental Health Exp -300K 7090/91 Carryover	CPI at 3% Status quo Mental Health Exp
Services & Operations	CPI at 2.8% -100K 7090/91 Carryover	CPI at 3%
Capital Outlay	CPI at 2.8%	CPI at 3%

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# First Interim 2011-12 Projected Totals Technical Review Checks

## Sierra Sands Unified

Kern County

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

F - Fatal (Data must be corrected; an explanation is not allowed) W/WC - Warning/Warning with Calculation (If data are not correct,

correct the data; if data are correct an explanation

is required)

 Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.