

La Mesa-Spring Valley School District

4750 Date Avenue, La Mesa, California 91941-5293 Telephone 619/668-5700

Memorandum

Date: 12/6/11

To: Board of Education

From: David Yoshihara, Assistant Superintendent, Business Services
Robyn Adams, Director, Fiscal Services

Subject: 2011-12 First Interim Report – Review and Approval

Assembly Bill 1200 requires Local Education Agencies (LEAs) to file two interim reports with their governing board each fiscal year. The First Interim Report covers the financial and budgetary status of the District for the period ending October 31, 2011 and the Second Interim Report covers the period ending January 31, 2012. Included in the report is a certification of financial condition as to whether the District would be able to meet its financial obligations for the current fiscal year and subsequent two fiscal years. The District will file a positive certification for the First Interim Report.

Enclosed for Board review and approval are the following documents that are required for the First Interim reporting period:

- Budget Revision Detail – Report of revisions to our current year (2011-12) budget since the last budget was approved in June 2011 (the 2011-12 adopted budget).
- Fund Data – Data is for the General Fund (Form 01), Restricted, Unrestricted, and Combined.
- Average Daily Attendance (Form AI) – Report of Average Daily Attendance for the current fiscal year.
- Revenue Limit Summary (Form RLI) – Report of Revenue Limit Calculation for the current fiscal year.
- Criteria and Standards (Form 01CSI) – Report of Criteria and Standards review for the First Interim reporting period.
- Interim Certification (Form CI) – Certification of Review of Criteria and Standards signed by Superintendent and President of Governing Board.
- Cash Flow – Report of monthly actual and projected cash flow for the current fiscal year. The District utilizes the San Diego County Office of Education report, which also includes historical data. The report is for the month ending October 31, 2011.
- Multi-Year Projection – Report of the current year first interim budget revision as of October 31, 2011, plus two subsequent years. The District utilizes the San Diego County Office of Education model.
- Budget Assumptions – Report of assumptions used for the 2011-12 first interim revision as of October 31, 2011 and the multi-year projection for 2012-13 and 2013-14.
- Restricted Program Balances – Report of restricted program balances 2011-12 as of November 30, 2011.

Fiscal Impact (Income/Expenditures)

Based on the current year budget revisions, the unrestricted deficit is currently projected to be \$3,077,406 and the restricted deficit is projected at \$1,965,544. The restricted deficit is based on the assumption that all restricted funds carried over from 2010-11 (\$1,965,544) will be expended in the current fiscal year. Estimates of restricted ending fund balances are provided in this packet.

This report and first interim budget projection makes no assumption for the potential trigger reductions that are contained in the State adopted budget. Various scenarios and information will be presented to the Board detailing the potential impact the trigger reductions may have on the 2011-12 District budget and cash flow.

Please feel free to call with any questions.

Thank you for your continued support.

**2011-12 1st Interim Budget Revision Detail & Comparison to
2011-12 Adopted Budget Detail**

2011-12 ADOPTED TO 1ST INTERIM BUDGET DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT EXPLANATION	2011-12 ADOPTED JUNE 30, 2011		2011-12 1ST INTERIM OCTOBER 31, 2011		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
REVENUE LIMIT SOURCES						
Revenue Limit State Aid	\$ 39,668,973	\$ -	\$ 39,574,325	\$ -	\$ (94,648)	\$ -
Revenue Limit State Aid - Prior Year Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Homeowners Exemption	\$ 222,104	\$ -	\$ 222,104	\$ -	\$ -	\$ -
Secured Roll Taxes	\$ 21,522,853	\$ -	\$ 21,522,853	\$ -	\$ -	\$ -
Unsecured Roll Taxes	\$ 774,151	\$ -	\$ 774,151	\$ -	\$ -	\$ -
Prior Years' Taxes	\$ -	\$ -	\$ 3,948	\$ -	\$ 3,948	\$ -
Supplemental Tax	\$ 423,298	\$ -	\$ 423,298	\$ -	\$ -	\$ -
Education Revenue Augmentation Fund (E	\$ (2,313,954)	\$ -	\$ (2,313,954)	\$ -	\$ -	\$ -
Community Redevelopment	\$ 71	\$ -	\$ -	\$ -	\$ (71)	\$ -
Community Day School (Quest Academy)	\$ (98,479)	\$ 98,479	\$ (93,788)	\$ 93,788	\$ 4,691	\$ (4,691)
Special Ed - Transfer	\$ (1,670,981)	\$ 1,670,981	\$ (1,679,653)	\$ 1,679,653	\$ (8,672)	\$ 8,672
PERS Reduction	\$ 210,708	\$ -	\$ 208,576	\$ -	\$ (2,132)	\$ -
Special Ed - Prop Tax Trnsfr per EC SELP	\$ -	\$ 364,478	\$ -	\$ 364,478	\$ -	\$ -
Special Ed - Property Tax Prior Yr Adj	\$ -	\$ -	\$ -	\$ 1,834	\$ -	\$ 1,834
Total Revenue Limit Sources	\$ 58,738,744	\$ 2,133,938	\$ 58,641,860	\$ 2,139,753	\$ (96,884)	\$ 5,815
FEDERAL REVENUE						
PL874 M&O - Federal Impact Aid	\$ 51,306	\$ -	\$ 51,306	\$ -	\$ -	\$ -
Tijuana Slough	\$ -	\$ -	\$ 3	\$ -	\$ 3	\$ -
Miscellaneous Federal - Medical Billing	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Sp. Ed-IDEA, Preschl, Lj, Staff Dev., Pers.	\$ -	\$ 2,151,364	\$ -	\$ 2,151,667	\$ -	\$ 303
Sp. Ed-IDEA, Local Assistance - ARRA	\$ -	\$ -	\$ -	\$ 256,710	\$ -	\$ 256,710
Sp. Ed- Prschl Part B Non RIS	\$ -	\$ 159,333	\$ -	\$ 159,333	\$ -	\$ -
Sp. Ed-Prschl Local Part B RIS	\$ -	\$ 268,006	\$ -	\$ 268,006	\$ -	\$ -
Sp. Ed-Prschl Local - ARRA	\$ -	\$ -	\$ -	\$ 51,982	\$ -	\$ 51,982
Sp. Ed-Mental Health Funds	\$ -	\$ -	\$ -	\$ 94,976	\$ -	\$ 94,976
Sp. Ed. Preschool Staff Dev	\$ -	\$ 803	\$ -	\$ 2,308	\$ -	\$ 1,505
Sp. Ed. Early Intervention Grant	\$ -	\$ 25,029	\$ -	\$ 25,595	\$ -	\$ 566
Title I - Basic	\$ -	\$ 2,006,123	\$ -	\$ 2,004,670	\$ -	\$ (1,453)
Title I - Carryover Prior Year	\$ -	\$ -	\$ -	\$ 310,908	\$ -	\$ 310,908
Title I - ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title I - Program Improvement	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000
SFSF Final 10% - ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Education Jobs Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title II Part A - Improving Teacher Quality	\$ -	\$ 528,655	\$ -	\$ 528,655	\$ -	\$ -
Title II Part A - Carryover Prior Year	\$ -	\$ -	\$ -	\$ 12,112	\$ -	\$ 12,112
Title II Part A - Carryover Prior Year	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000
Title II Part A - Enhancing Ed Tech	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title II Part D - ARRA	\$ -	\$ -	\$ -	\$ 6,273	\$ -	\$ 6,273
Title V Part A Innovative Strategies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title III Immigrant Ed.	\$ -	\$ -	\$ -	\$ 35,800	\$ -	\$ 35,800
Title III Language English Proficient - Base	\$ -	\$ 287,122	\$ -	\$ 299,772	\$ -	\$ 12,650
Title III - Carryover Prior Year	\$ -	\$ -	\$ -	\$ 263,532	\$ -	\$ 263,532
Homeless Children Education	\$ -	\$ 28,068	\$ -	\$ 24,801	\$ -	\$ (3,267)
MAA Billing - Unrestricted Federal Revenue	\$ -	\$ 276,284	\$ -	\$ 276,284	\$ -	\$ -
Total Federal Revenue	\$ 201,306	\$ 5,730,767	\$ 201,309	\$ 7,279,384	\$ 7,480,833	\$ 1,546,600

2011-12 ADOPTED TO 1ST INTERIM BUDGET DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2011-12 ADOPTED JUNE 31, 2011		2011-12 1ST INTERIM OCTOBER 31, 2011		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
OTHER LOCAL REVENUES						
Sale of Equipment (county auction)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Fees	\$ 1,600	\$ -	\$ 1,960	\$ -	\$ 360	\$ -
Leases and Rentals (INCL SVE CC)	\$ 87,939	\$ -	\$ 109,795	\$ -	\$ 21,856	\$ -
Interest - General Fund	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Interest - TRANS	\$ 50,000	\$ -	\$ 155,139	\$ -	\$ 105,139	\$ -
Other Fees & Contracts	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ -	\$ -
Other Local (2% COBRA admin, misc fees)	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ -	\$ -
Donations (revenue recognized when recd)	\$ -	\$ -	\$ 68,175	\$ -	\$ 68,175	\$ -
Mini-Grants (revenue recognized when recd)	\$ -	\$ -	\$ 3,386	\$ -	\$ 3,386	\$ -
Other Local Revenue (revenue recognized)	\$ -	\$ -	\$ 1,248	\$ -	\$ 1,248	\$ -
SDCOE Reimb P. JAMESON	\$ 148,921	\$ -	\$ 148,921	\$ -	\$ -	\$ -
Community Redevelopment	\$ -	\$ 33,810	\$ -	\$ 33,810	\$ -	\$ -
Transportation Fees From Individuals (bus)	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -
Transportation HTS / LEA billing	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500
Transportation Misc billing	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -
Spec Ed Interagency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Spec Ed Apport Transfer East County SEL	\$ -	\$ 5,745,413	\$ -	\$ 5,696,685	\$ -	\$ (48,728)
Spec Ed Apport - PY Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
After School Learning - ASES	\$ -	\$ 1,313,710	\$ -	\$ 1,313,710	\$ -	\$ -
CPPW - Wellness Grant	\$ -	\$ 157,269	\$ -	\$ 49,428	\$ -	\$ (107,841)
SDYS PE Grant	\$ -	\$ 85,859	\$ -	\$ 50,572	\$ -	\$ (35,287)
Total Other Local Revenue	\$ 377,480	\$ 7,395,061	\$ 577,624	\$ 7,208,705	\$ 200,164	\$ (189,356)
Total Revenue	\$ 68,780,430	\$ 19,200,654	\$ 69,293,467	\$ 20,709,599	\$ 513,032	\$ 1,508,745
			\$ 90,003,051			\$ 2,021,771

**2011-12 ADOPTED TO 1ST INTERIM BUDGET DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2011-12 ADOPTED JUNE 30, 2011			2011-12 INTERIM OCTOBER 31, 2011			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	
EXPENDITURES									
1000 - CERTIFICATED SALARIES									
Certificated Teacher Salaries	\$ 30,616,537	\$ 5,203,836	\$ 35,820,373	\$ 31,934,214	\$ 5,811,280	\$ 37,745,494	\$ 1,317,677	\$ 607,444	\$ 1,925,121
Certificated Pupil Support Salaries	\$ 1,615,578	\$ 2,310,186	\$ 3,925,764	\$ 1,356,347	\$ 2,514,926	\$ 3,871,273	\$ (259,231)	\$ 204,740	\$ 1,612,042
Certificated Suprv. and Admin. Salaries	\$ 3,040,360	\$ 149,645	\$ 3,190,005	\$ 3,051,965	\$ 174,395	\$ 3,226,360	\$ 11,605	\$ 24,750	\$ 13,455
Other Certificated Salaries	\$ 526,415	\$ 361,534	\$ 887,949	\$ 510,955	\$ 868,555	\$ 1,379,510	\$ (15,460)	\$ 507,051	\$ 391,541
Total Certificated Salaries	\$ 35,798,890	\$ 8,025,201	\$ 43,824,091	\$ 36,853,487	\$ 9,269,156	\$ 46,122,643	\$ 1,054,597	\$ 1,343,985	\$ 2,398,582
2000 - CLASSIFIED SALARIES									
Instructional Aides Salaries	\$ 73,981	\$ 2,375,648	\$ 2,449,629	\$ 76,424	\$ 2,569,074	\$ 2,645,498	\$ 2,443	\$ 193,426	\$ 188,982
Classified Support Salaries	\$ 2,662,035	\$ 3,011,510	\$ 5,673,545	\$ 2,547,250	\$ 3,079,815	\$ 5,627,065	\$ (114,785)	\$ 68,305	\$ 57,520
Classified Suprv and Admin Salary	\$ 475,148	\$ 318,484	\$ 793,632	\$ 499,770	\$ 329,500	\$ 829,270	\$ 24,622	\$ 11,016	\$ 13,638
Clerical and Office Salaries	\$ 4,256,714	\$ 344,027	\$ 4,600,741	\$ 4,300,971	\$ 316,537	\$ 4,617,508	\$ 44,257	\$ (27,490)	\$ 16,767
Other Classified Salaries	\$ 616,860	\$ 861,548	\$ 1,478,408	\$ 726,176	\$ 970,253	\$ 1,696,429	\$ 109,316	\$ 108,705	\$ 18,613
Total Classified Salaries	\$ 8,084,738	\$ 6,911,217	\$ 14,995,955	\$ 8,150,591	\$ 7,265,179	\$ 15,415,770	\$ 65,853	\$ 353,862	\$ 119,615
3000 - EMPLOYEE BENEFITS									
State Teacher Retirement	\$ 2,962,193	\$ 660,474	\$ 3,622,667	\$ 3,022,406	\$ 713,909	\$ 3,736,315	\$ 60,213	\$ 53,435	\$ 7,780
Public Employees Retirement	\$ 876,196	\$ 748,323	\$ 1,624,519	\$ 868,335	\$ 726,432	\$ 1,594,767	\$ (7,861)	\$ (21,891)	\$ 18,030
OASDI/Medicare/Alternative	\$ 1,130,421	\$ 666,245	\$ 1,796,666	\$ 1,144,035	\$ 696,352	\$ 1,840,387	\$ 13,614	\$ 30,107	\$ 16,493
Health & Welfare Benefits	\$ 4,325,577	\$ 2,101,703	\$ 6,427,280	\$ 4,158,663	\$ 2,158,858	\$ 6,317,521	\$ (166,914)	\$ 57,165	\$ 109,747
State Unemployment Insurance	\$ 713,058	\$ 247,216	\$ 960,274	\$ 725,937	\$ 276,052	\$ 1,001,989	\$ 12,879	\$ 28,836	\$ 16,957
Workers Compensation	\$ 899,522	\$ 311,565	\$ 1,211,087	\$ 916,135	\$ 347,462	\$ 1,263,597	\$ 16,613	\$ 35,897	\$ 19,284
Retiree Benefits	\$ 1,340,284	\$ 35,003	\$ 1,375,287	\$ 1,340,284	\$ 13,412	\$ 1,353,696	\$ -	\$ (21,591)	\$ 19,105
Public Emp. Retirement Reduction	\$ 25,492	\$ 109,007	\$ 134,499	\$ 21,574	\$ 110,390	\$ 131,964	\$ (3,918)	\$ 1,383	\$ 7,465
Other Benefits	\$ 1,289,778	\$ 452,726	\$ 1,742,504	\$ 1,268,002	\$ 457,790	\$ 1,725,792	\$ (21,776)	\$ 5,064	\$ 16,718
Total Employee Benefits	\$ 13,582,527	\$ 5,332,262	\$ 18,914,789	\$ 13,465,371	\$ 5,500,667	\$ 18,966,038	\$ (97,150)	\$ 168,405	\$ 157,672
4000 - BOOKS AND SUPPLIES									
Textbooks	\$ 487,801	\$ 253,829	\$ 741,630	\$ 528,821	\$ 278,269	\$ 807,090	\$ 41,020	\$ 24,440	\$ 16,580
Books Other than Textbooks	\$ 1,025	\$ 5,437	\$ 6,462	\$ 2,830	\$ 18,749	\$ 21,579	\$ 1,805	\$ 13,312	\$ 11,507
Materials and Supplies	\$ 1,266,117	\$ 3,375,587	\$ 4,641,704	\$ 1,386,150	\$ 3,918,454	\$ 5,304,604	\$ 120,033	\$ 542,867	\$ 222,814
Non-Capitalized Equipment	\$ 76,615	\$ 31,900	\$ 108,515	\$ 273,586	\$ 666,875	\$ 940,461	\$ 196,971	\$ 634,975	\$ 437,964
Total Books and Supplies	\$ 1,831,558	\$ 3,666,753	\$ 5,498,311	\$ 2,191,387	\$ 4,882,347	\$ 7,073,734	\$ 359,829	\$ 1,215,594	\$ 1,575,423
5000 - SERVICES, OTHER EXPENSES									
Travel and Conferences	\$ 144,842	\$ 552,303	\$ 697,145	\$ 139,948	\$ 358,165	\$ 498,113	\$ (4,894)	\$ (194,136)	\$ 189,273
Dues and Memberships	\$ 25,019	\$ -	\$ 25,019	\$ 25,613	\$ -	\$ 25,613	\$ 594	\$ -	\$ 594
Other Insurance - Property and Liability	\$ 499,902	\$ 29,937	\$ 529,839	\$ 475,604	\$ 29,634	\$ 505,238	\$ (24,298)	\$ (303)	\$ 24,995
Utilities	\$ 2,104,922	\$ -	\$ 2,104,922	\$ 2,104,884	\$ -	\$ 2,104,884	\$ (38)	\$ -	\$ 38
Rentals, Leases and Repairs	\$ 658,951	\$ 27,203	\$ 686,154	\$ 594,856	\$ 31,018	\$ 625,874	\$ (64,095)	\$ 3,815	\$ 60,279
Transfer of Costs - Interfund	\$ (405,116)	\$ (84,217)	\$ (489,333)	\$ (410,537)	\$ (83,392)	\$ (493,929)	\$ (5,421)	\$ 825	\$ 4,606
Other Operating Expenses - Contracts	\$ 903,592	\$ 2,653,245	\$ 3,556,837	\$ 1,037,662	\$ 2,861,442	\$ 3,899,104	\$ 134,070	\$ 208,197	\$ 74,127
Communications	\$ 177,393	\$ 4,851	\$ 182,244	\$ 177,784	\$ 8,093	\$ 185,877	\$ 391	\$ 3,242	\$ 2,851
Total Services, Other Expenses	\$ 4,109,505	\$ 3,183,322	\$ 7,292,827	\$ 4,145,814	\$ 3,204,968	\$ 7,350,782	\$ 36,309	\$ 21,638	\$ 14,743
Total	\$ 73,582,527	\$ 5,332,262	\$ 78,914,789	\$ 73,465,371	\$ 5,500,667	\$ 78,966,038	\$ (97,150)	\$ 168,405	\$ 157,672

**2011-12 ADOPTED TO 1ST INTERIM BUDGET DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2011-12 ADOPTED JUNE 30, 2011		2011-12 1ST INTERIM OCTOBER 31, 2011		Yr Variance		
	Unrestricted	Restricted	Unrestricted	Restricted	Incr/Decrease	Restricted	Combined Variance
6000 - CAPITAL OUTLAY							
Sites and Improvement of Sites	\$ -	\$ 6,175	\$ 236,612	\$ 13,312	\$ 236,612	\$ 7,137	
Building & Improvements	\$ -	\$ -	\$ 106,775	\$ 24,488	\$ 106,775	\$ 24,488	
Equipment - New	\$ -	\$ -	\$ -	\$ 202,718	\$ -	\$ 202,718	
Equipment - Replacement	\$ 106,180	\$ 10,000	\$ 121,742	\$ 10,000	\$ 15,562	\$ -	
Total Capital Outlay	\$ 106,180	\$ 16,175	\$ 465,129	\$ 250,518	\$ 715,647	\$ 234,343	\$ 593,292
7000 - OTHER OUTGO							
Indirect Cost - CATEGORICAL FUNDS	\$ (265,555)	\$ 265,555	\$ (347,879)	\$ 347,879	\$ (82,324)	\$ 82,324	
Debt Service Pmts - NEW RICOH EQUIP	\$ 30,888	\$ -	\$ 30,888	\$ -	\$ -	\$ -	
Transfers of Indirect Interfund - CN & CDC	\$ (232,952)	\$ -	\$ (257,334)	\$ -	\$ (24,382)	\$ -	
Total Other Outgo & Support	\$ (467,619)	\$ 265,555	\$ (574,325)	\$ 347,879	\$ (106,706)	\$ 82,324	\$ (24,382)
Total Expenditures	\$ 63,025,773	\$ 27,400,485	\$ 64,697,448	\$ 30,820,736	\$ 95,518,184	\$ 3,420,251	\$ 5,093,926
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPEND	\$ 5,754,657	\$ (8,199,637)	\$ (2,444,974)	\$ (10,111,137)	\$ (5,615,123)	\$ (1,159,843)	\$ (3,870,749)
Other Financing Sources and Uses							
8000 - TRANSFERS IN							
Interfund xfr 40 - Cert & Class Eryl Retire	\$ 399,564	\$ -	\$ 399,564	\$ -	\$ -	\$ -	
Interfund xfr 17 - Opt-Out Wellness & Misc	\$ 72,073	\$ -	\$ 72,073	\$ -	\$ -	\$ -	
Interfund xfr 17 - opt out 1x 1% sily reductio	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interfund xfr 14-Def Maint. Funds to Genl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interfund-Sunshine Child Nutrition	\$ 536	\$ -	\$ 536	\$ -	\$ -	\$ -	
Total Transfers In	\$ 472,173	\$ -	\$ 472,173	\$ -	\$ -	\$ -	\$ -
7000 - TRANSFERS OUT							
Other Transfers Out - CDC Fnd 12 & Def N	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8900 - CONTRIBUTIONS							
Class Size Reduction Encroachment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Class Size Reduction Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lottery Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lottery Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Special Education Encroachment	\$ (3,981,136)	\$ 3,981,136	\$ (4,019,358)	\$ 4,019,358	\$ (38,222)	\$ 38,222	
Home To School Transp. Encroachment	\$ (363,467)	\$ 363,467	\$ (363,718)	\$ 363,718	\$ (251)	\$ 251	
Special Ed Transp Encroachment	\$ (1,395,767)	\$ 1,395,767	\$ (1,397,517)	\$ 1,397,517	\$ (1,750)	\$ 1,750	
Restricted Maintenance Contribution	\$ (1,989,511)	\$ 1,989,511	\$ (1,895,250)	\$ 1,895,250	\$ 94,261	\$ (94,261)	
Supplemental Grant Transfer to Transporta	\$ (469,750)	\$ -	\$ (469,750)	\$ -	\$ -	\$ -	
Supplemental Grant Transfer from TIIG	\$ -	\$ 469,750	\$ -	\$ 469,750	\$ -	\$ -	
Total Contributions	\$ (6,199,637)	\$ 6,199,637	\$ (6,143,593)	\$ 6,145,593	\$ 54,038	\$ (54,038)	\$ -
Total Other Financing Sources and Uses	\$ (7,727,467)	\$ 6,199,637	\$ (7,673,420)	\$ 6,145,593	\$ 472,173	\$ (54,038)	\$ (3,870,749)
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (1,972,801)	\$ -	\$ (3,077,406)	\$ (1,965,543)	\$ (5,042,950)	\$ (1,104,605)	\$ (3,070,749)

2011-12 ADOPTED TO 1ST INTERIM BUDGET DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2011-12 ADOPTED JUNE 30, 2011			2011-12 1ST INTERIM OCTOBER 31, 2011			Variance	
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted
BEGINNING FUND BALANCE	\$ 12,027,004	\$ 1,965,544	\$ 13,992,548	\$ 12,027,004	\$ 1,965,544	\$ 13,992,548	\$ -	\$ -
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (1,972,801)	\$ -	\$ (1,972,801)	\$ (3,077,406)	\$ (1,965,544)	\$ (5,042,950)	\$ (1,104,605)	\$ (1,965,544)
ENDING FUND BALANCE	\$ 10,054,203	\$ 1,965,544	\$ 12,019,747	\$ 8,949,598	\$ -	\$ 8,949,598	\$ (1,104,605)	\$ (1,965,544)
COMPONENTS OF ENDING FUND BALANCE								
Reserved Amounts								
Revolving Cash	\$ 43,650	\$ -	\$ 43,650	\$ 43,650	\$ -	\$ 43,650	\$ -	\$ -
Stores	\$ 73,541	\$ -	\$ 73,541	\$ 73,541	\$ -	\$ 73,541	\$ (0)	\$ (0)
Designated Amounts								
Option Out Transfer	\$ 700,000	\$ -	\$ 700,000	\$ 700,000	\$ -	\$ 700,000	\$ -	\$ -
6th Grade Transition - Estimate	\$ 500,000	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -
Capital Equipment Replacement	\$ 250,000	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -
Vacation Balance @ June 30, 2011	\$ 740,322	\$ -	\$ 740,322	\$ 740,322	\$ -	\$ 740,322	\$ 0	\$ 0
Lottery 1011 Revenue	\$ 1,414,966	\$ -	\$ 1,414,966	\$ 1,414,966	\$ -	\$ 1,414,966	\$ -	\$ -
School Site Discretionary Carryover	\$ 173,310	\$ -	\$ 173,310	\$ -	\$ -	\$ (173,310)	\$ -	\$ (173,310)
Site Donations, Mini Grants, Carryover	\$ 381,631	\$ -	\$ 381,631	\$ -	\$ -	\$ (381,631)	\$ -	\$ (381,631)
Deferred Maintenance	\$ 736,619	\$ -	\$ 736,619	\$ -	\$ -	\$ (736,619)	\$ -	\$ (736,619)
Deferral/Cash Flow Reserve	\$ 518,850	\$ -	\$ 518,850	\$ 451,166	\$ -	\$ (67,684)	\$ -	\$ (67,684)
Restricted Program Balances	\$ -	\$ 1,965,544	\$ 1,965,544	\$ -	\$ -	\$ (1,965,544)	\$ -	\$ (1,965,544)
	EU Reserve %		EU Reserve %					
	3.00%		3.00%					
Economic Uncertainties 3%	\$ 2,712,789	\$ -	\$ 2,865,589	\$ 2,865,589	\$ -	\$ 152,800	\$ -	\$ 152,800
Addl 2% Board Reserve	\$ 1,808,525	\$ -	\$ 1,910,365	\$ 1,910,365	\$ -	\$ 101,840	\$ -	\$ 101,840
TOTAL ENDING FUND BALANCE	\$ 10,054,203	\$ 1,965,544	\$ 12,019,747	\$ 8,949,598	\$ -	\$ 8,949,598	\$ (1,104,605)	\$ (1,965,544)

**Form 011 ~ Unrestricted General Fund Revenue &
Expenditures**

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	58,738,744.00	58,641,860.00	5,312,230.01	58,641,860.00	0.00	0.0%
2) Federal Revenue		8100-8299	201,306.00	201,309.00	26,450.43	201,309.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,462,920.00	9,872,669.00	2,014,773.31	9,872,669.00	0.00	0.0%
4) Other Local Revenue		8600-8799	377,460.00	577,624.00	302,980.48	577,624.00	0.00	0.0%
5) TOTAL, REVENUES			68,780,430.00	69,293,462.00	7,656,434.23	69,293,462.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	35,798,890.00	36,853,481.00	11,960,159.77	36,853,481.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,084,738.00	8,150,591.00	2,555,764.02	8,150,591.00	0.00	0.0%
3) Employee Benefits		3000-3999	13,562,521.00	13,465,371.00	4,392,618.59	13,465,371.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,831,558.00	2,191,387.00	923,548.89	2,191,387.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,109,505.00	4,145,814.00	1,732,319.39	4,145,814.00	0.00	0.0%
6) Capital Outlay		6000-6999	106,180.00	465,129.00	73,155.00	465,129.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	30,888.00	30,888.00	8,980.76	30,888.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(498,507.00)	(805,213.00)	(25,920.95)	(605,213.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			63,025,773.00	64,697,448.00	21,620,625.47	64,697,448.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			5,754,657.00	4,596,014.00	(13,964,191.24)	4,596,014.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	472,173.00	472,173.00	399,564.00	472,173.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,199,631.00)	(8,145,593.00)	0.00	(8,145,593.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,727,458.00)	(7,673,420.00)	399,564.00	(7,673,420.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (E)	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)			(1,972,801.00)	(3,077,406.00)	(13,564,627.24)	(3,077,406.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,027,004.20	12,027,004.20		12,027,004.20	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)			12,027,004.20	12,027,004.20		12,027,004.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,027,004.20	12,027,004.20		12,027,004.20		
2) Ending Balance, June 30 (E + F1e)			10,054,203.20	8,949,598.20		8,949,598.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	43,650.00	43,650.00		43,650.00		
Stores		9712	73,541.00	73,541.00		73,541.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,107,032.20	5,966,818.20		5,966,818.20		
Option Out Transfer	0000	9780	700,000.00					
6th Grade Transition	0000	9780	500,000.00					
Capital Equipment Replacement	0000	9780	250,000.00					
Vacation Balance @ June 30, 2011	0000	9780	397,093.27					
Vacation Balance @ June 30, 2011	1100	9780	343,228.73					
Lottery 1011 Revenue	1100	9780	1,414,966.00					
School Site Discretionary CO	1100	9780	173,310.00					
Site Donations, Mini Grants, CO	1100	9780	381,631.00					
Deferred Maintenance	1100	9780	368,585.20					
Deferred Maintenance	1300	9780	250,842.80					
Deferral/Cash Flow Reserve	1300	9780	518,850.00					
Additional Board Reserve	1300	9780	1,808,525.20					
Option Out Transfer	0000	9780		376,642.27				
Option Out Transfer	1100	9780		323,357.73				
6th Grade Transition	1100	9780		500,000.00				
Capital Equipment Replacement	1100	9780		250,000.00				
Vacation Balance @ June 30, 2011	1100	9780		740,322.00				
Lottery Revenue 1011	1100	9780		900,861.20				
Lottery 1011 Revenue	1300	9780		514,104.80				
Deferral/Cash Flow Reserve	1300	9780		451,166.00				
Additional Board Reserve	1300	9780		1,910,364.20				
Option Out Transfer	0000	9780				376,642.27		
Option Out Transfer	1100	9780				323,357.73		
6th Grade Transition	1100	9780				500,000.00		
Capital Equipment Replacement	1100	9780				250,000.00		
Vacation Balance @ June 30, 2011	1100	9780				740,322.00		
Lottery Revenue 1011	1100	9780				900,861.20		
Lottery 1011 Revenue	1300	9780				514,104.80		
Deferral/Cash Flow Reserve	1300	9780				451,166.00		
Additional Board Reserve	1300	9780				1,910,364.20		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,829,980.00	2,865,589.00		2,865,589.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment State Aid - Current Year		8011	39,668,973.00	39,574,325.00	4,421,977.00	39,574,325.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	222,104.00	222,104.00	(2.42)	222,104.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	21,522,853.00	21,522,853.00	(27,321.66)	21,522,853.00	0.00	0.0%
Unsecured Roll Taxes		8042	774,151.00	774,151.00	737,388.89	774,151.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	3,948.00	3,948.37	3,948.00	0.00	0.0%
Supplemental Taxes		8044	423,298.00	423,298.00	73,819.06	423,298.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,313,954.00)	(2,313,954.00)	0.00	(2,313,954.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	71.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			60,297,496.00	60,206,725.00	5,209,809.24	60,206,725.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,769,460.00)	(1,773,441.00)	0.00	(1,773,441.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	210,708.00	208,576.00	102,420.77	208,576.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	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			58,738,744.00	58,641,860.00	5,312,230.01	58,641,860.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	51,306.00	51,306.00	0.00	51,306.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	3.00	3.38	3.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						

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	150,000.00	150,000.00	26,447.05	150,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			201,306.00	201,309.00	26,450.43	201,309.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,578,218.00	2,875,635.00	970,862.00	2,875,635.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	62,253.00	62,253.00	62,253.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,317,752.00	1,350,572.00	20,769.31	1,350,572.00	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						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	5,566,950.00	5,584,209.00	960,889.00	5,584,209.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,462,920.00	9,872,669.00	2,014,773.31	9,872,669.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	1,600.00	1,960.00	360.00	1,960.00	0.00	0.0%
Leases and Rentals		8650	87,939.00	109,795.00	45,252.25	109,795.00	0.00	0.0%
Interest		8660	100,000.00	205,139.00	114,657.41	205,139.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	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	4,000.00	4,000.00	3,391.11	4,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	183,921.00	256,730.00	139,319.71	256,730.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			377,460.00	577,624.00	302,980.48	577,624.00	0.00	0.0%
TOTAL, REVENUES			68,780,430.00	69,293,462.00	7,656,434.23	69,293,462.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	30,616,537.00	31,934,214.00	10,355,976.06	31,934,214.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,615,578.00	1,356,347.00	451,407.99	1,356,347.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,040,360.00	3,051,965.00	1,013,324.61	3,051,965.00	0.00	0.0%
Other Certificated Salaries		1900	526,415.00	510,955.00	139,451.11	510,955.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			35,798,890.00	36,853,481.00	11,960,159.77	36,853,481.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	73,981.00	76,424.00	20,643.49	76,424.00	0.00	0.0%
Classified Support Salaries		2200	2,662,035.00	2,547,250.00	815,163.56	2,547,250.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	475,148.00	499,770.00	169,555.91	499,770.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,256,714.00	4,300,971.00	1,357,718.19	4,300,971.00	0.00	0.0%
Other Classified Salaries		2900	616,860.00	726,176.00	192,682.87	726,176.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,084,738.00	8,150,591.00	2,555,764.02	8,150,591.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,962,193.00	3,022,406.00	985,922.80	3,022,406.00	0.00	0.0%
PERS		3201-3202	876,196.00	868,335.00	263,355.77	868,335.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,130,421.00	1,144,035.00	356,665.49	1,144,035.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,325,577.00	4,158,663.00	830,836.91	4,158,663.00	0.00	0.0%
Unemployment Insurance		3501-3502	713,058.00	725,937.00	235,025.15	725,937.00	0.00	0.0%
Workers' Compensation		3601-3602	899,522.00	916,135.00	296,703.95	916,135.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,340,284.00	1,340,284.00	479,250.49	1,340,284.00	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	25,492.00	21,574.00	50,545.38	21,574.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,289,778.00	1,268,002.00	894,312.65	1,268,002.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,562,521.00	13,465,371.00	4,392,618.59	13,465,371.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	487,801.00	528,821.00	487,248.27	528,821.00	0.00	0.0%
Books and Other Reference Materials		4200	1,025.00	2,830.00	246.37	2,830.00	0.00	0.0%
Materials and Supplies		4300	1,266,117.00	1,386,150.00	241,228.51	1,386,150.00	0.00	0.0%
Noncapitalized Equipment		4400	76,615.00	273,586.00	194,825.74	273,586.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,831,558.00	2,191,387.00	923,548.89	2,191,387.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	144,842.00	139,948.00	18,589.86	139,948.00	0.00	0.0%
Dues and Memberships		5300	25,019.00	25,813.00	23,836.00	25,613.00	0.00	0.0%
Insurance		5400-5450	499,902.00	475,604.00	430,904.91	475,604.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,104,922.00	2,104,884.00	694,693.84	2,104,884.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	658,951.00	594,856.00	359,527.89	594,856.00	0.00	0.0%
Transfers of Direct Costs		5710	69,804.00	59,473.00	(3,080.10)	59,473.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(474,920.00)	(470,010.00)	(10,886.08)	(470,010.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	903,592.00	1,037,862.00	181,892.00	1,037,662.00	0.00	0.0%
Communications		5900	177,393.00	177,784.00	36,841.07	177,784.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,109,505.00	4,145,814.00	1,732,319.39	4,145,814.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	236,612.00	0.00	236,612.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	106,775.00	57,592.80	106,775.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	106,180.00	121,742.00	15,562.20	121,742.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			106,180.00	465,129.00	73,155.00	465,129.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	4,722.00	4,722.00	1,860.21	4,722.00	0.00	0.0%
Other Debt Service - Principal		7439	26,166.00	26,166.00	7,120.55	26,166.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			30,888.00	30,888.00	8,980.76	30,888.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(265,555.00)	(347,879.00)	(25,862.83)	(347,879.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(232,952.00)	(257,334.00)	(58.12)	(257,334.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(498,507.00)	(605,213.00)	(25,920.95)	(605,213.00)	0.00	0.0%
TOTAL, EXPENDITURES			63,025,773.00	64,697,448.00	21,620,825.47	64,697,448.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	471,637.00	471,637.00	399,584.00	471,637.00	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	536.00	536.00	0.00	536.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			472,173.00	472,173.00	399,584.00	472,173.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(8,199,631.00)	(8,145,593.00)	0.00	(8,145,593.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,199,631.00)	(8,145,593.00)	0.00	(8,145,593.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,727,458.00)	(7,673,420.00)	399,584.00	(7,673,420.00)	0.00	0.0%

Form 011 ~ Restricted General Fund Revenue & Expenditures

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	2,133,938.00	2,139,753.00	(1,834.00)	2,139,753.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,730,787.00	7,279,384.00	1,252,846.52	7,279,384.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,940,068.00	4,083,757.00	799,929.99	4,083,757.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,396,061.00	7,206,705.00	833,536.77	7,206,705.00	0.00	0.0%
5) TOTAL, REVENUES			19,200,854.00	20,709,599.00	2,884,479.28	20,709,599.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,025,201.00	9,369,186.00	3,130,697.52	9,369,186.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,911,217.00	7,265,179.00	2,126,474.63	7,265,179.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,332,262.00	5,500,667.00	1,401,915.76	5,500,667.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,666,753.00	4,882,347.00	868,553.58	4,882,347.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,183,322.00	3,204,960.00	297,245.07	3,204,960.00	0.00	0.0%
6) Capital Outlay		6000-6999	16,175.00	250,518.00	205,927.20	250,518.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	265,555.00	347,879.00	25,862.83	347,879.00	0.00	0.0%
9) TOTAL, EXPENDITURES			27,400,485.00	30,820,736.00	8,056,676.59	30,820,736.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,199,631.00)	(10,111,137.00)	(5,172,197.31)	(10,111,137.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	8,199,631.00	8,145,593.00	0.00	8,145,593.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,199,631.00	8,145,593.00	0.00	8,145,593.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(1,965,544.00)	(5,172,197.31)	(1,965,544.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,965,544.43	1,965,544.43		1,965,544.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,965,544.43	1,965,544.43		1,965,544.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,965,544.43	1,965,544.43		1,965,544.43		
2) Ending Balance, June 30 (E + F1e)			1,965,544.43	0.43		0.43		
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	(0.48)		(0.66)		
b) Restricted		9740	1,965,544.43	1.09		1.09		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.18)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	98,479.00	93,788.00	0.00	93,788.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,670,981.00	1,679,653.00	0.00	1,679,653.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	364,478.00	366,312.00	(1,834.00)	366,312.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			2,133,938.00	2,139,753.00	(1,834.00)	2,139,753.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,151,364.00	2,151,667.00	0.00	2,151,667.00	0.00	0.0%
Special Education Discretionary Grants		8182	428,142.00	833,315.00	246,563.14	833,315.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	25,029.00	25,595.00	0.00	25,595.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	2,821,900.00	3,967,722.00	839,128.31	3,967,722.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	304,352.00	301,085.00	167,155.07	301,085.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,730,787.00	7,279,384.00	1,252,846.52	7,279,384.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	827,594.00	827,343.00	231,656.00	827,343.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	1,758,981.00	1,758,981.00	351,796.00	1,758,981.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	105,664.00	105,664.00	29,688.00	105,664.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	790,000.00	790,000.00	95,369.00	790,000.00	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	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	207,754.00	232,194.00	29,895.99	232,194.00	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	250,075.00	369,575.00	61,525.00	369,575.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,940,068.00	4,083,757.00	799,929.99	4,083,757.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	33,810.00	33,810.00	0.00	33,810.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	50,000.00	50,000.00	18,379.86	50,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	2,500.00	(1,750.00)	2,500.00	0.00	0.0%
Interagency Services	All Other	8677	1,556,838.00	1,413,710.00	84,038.91	1,413,710.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	10,000.00	10,000.00	7,906.00	10,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	5,745,413.00	5,696,685.00	724,962.00	5,696,685.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,396,061.00	7,206,705.00	833,536.77	7,206,705.00	0.00	0.0%
TOTAL, REVENUES			19,200,854.00	20,709,599.00	2,884,479.28	20,709,599.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,203,836.00	5,811,280.00	1,971,405.74	5,811,280.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,310,186.00	2,514,926.00	810,573.49	2,514,926.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	149,645.00	174,395.00	67,885.00	174,395.00	0.00	0.0%
Other Certificated Salaries		1900	361,534.00	868,585.00	280,833.29	868,585.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,025,201.00	9,369,186.00	3,130,697.52	9,369,186.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,375,648.00	2,569,074.00	708,949.94	2,569,074.00	0.00	0.0%
Classified Support Salaries		2200	3,011,510.00	3,079,815.00	967,269.04	3,079,815.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	318,484.00	329,500.00	105,581.66	329,500.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	344,027.00	316,537.00	125,194.61	316,537.00	0.00	0.0%
Other Classified Salaries		2900	861,548.00	970,253.00	219,479.38	970,253.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,911,217.00	7,265,179.00	2,126,474.63	7,265,179.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	660,474.00	713,909.00	252,313.99	713,909.00	0.00	0.0%
PERS		3201-3202	748,323.00	726,432.00	216,689.94	726,432.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	666,245.00	696,352.00	206,023.96	696,352.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,101,703.00	2,158,868.00	408,723.04	2,158,868.00	0.00	0.0%
Unemployment Insurance		3501-3502	247,216.00	276,052.00	86,129.31	276,052.00	0.00	0.0%
Workers' Compensation		3601-3602	311,565.00	347,462.00	108,740.77	347,462.00	0.00	0.0%
OPEB, Allocated		3701-3702	35,003.00	13,412.00	0.00	13,412.00	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	109,007.00	110,390.00	32,383.22	110,390.00	0.00	0.0%
Other Employee Benefits		3901-3902	452,726.00	457,790.00	90,911.53	457,790.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,332,262.00	5,500,667.00	1,401,915.76	5,500,667.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	253,829.00	278,269.00	205,017.76	278,269.00	0.00	0.0%
Books and Other Reference Materials		4200	5,437.00	18,749.00	8,588.78	18,749.00	0.00	0.0%
Materials and Supplies		4300	3,375,587.00	3,918,454.00	222,434.65	3,918,454.00	0.00	0.0%
Noncapitalized Equipment		4400	31,900.00	666,875.00	432,512.39	666,875.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,666,753.00	4,882,347.00	868,553.58	4,882,347.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	552,303.00	358,165.00	45,014.08	358,165.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	29,937.00	29,634.00	29,633.80	29,634.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,203.00	31,018.00	10,323.91	31,018.00	0.00	0.0%
Transfers of Direct Costs		5710	(69,804.00)	(59,473.00)	3,080.10	(59,473.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(14,413.00)	(23,919.00)	(10,431.66)	(23,919.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,653,245.00	2,861,442.00	218,827.16	2,861,442.00	0.00	0.0%
Communications		5900	4,851.00	8,093.00	797.68	8,093.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,183,322.00	3,204,960.00	297,245.07	3,204,960.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	6,175.00	13,312.00	7,311.10	13,312.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	24,488.00	24,487.93	24,488.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	202,718.00	174,128.17	202,718.00	0.00	0.0%
Equipment Replacement		6500	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,175.00	250,518.00	205,927.20	250,518.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	265,555.00	347,879.00	25,862.83	347,879.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			265,555.00	347,879.00	25,862.83	347,879.00	0.00	0.0%
TOTAL, EXPENDITURES			27,400,485.00	30,820,736.00	8,056,676.59	30,820,736.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	8,199,631.00	8,145,593.00	0.00	8,145,593.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			8,199,631.00	8,145,593.00	0.00	8,145,593.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			8,199,631.00	8,145,593.00	0.00	8,145,593.00	0.00	0.0%

**Form 011 ~ Restricted & Unrestricted Combined General Fund
Revenue & Expenditures**

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	60,872,682.00	60,781,613.00	5,310,396.01	60,781,613.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,932,093.00	7,480,693.00	1,279,296.95	7,480,693.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,402,988.00	13,956,426.00	2,814,703.30	13,956,426.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,773,521.00	7,784,329.00	1,136,517.25	7,784,329.00	0.00	0.0%
5) TOTAL, REVENUES			87,981,284.00	90,003,061.00	10,540,913.51	90,003,061.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	43,824,091.00	46,222,667.00	15,090,857.29	46,222,667.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,995,955.00	15,415,770.00	4,682,238.65	15,415,770.00	0.00	0.0%
3) Employee Benefits		3000-3999	18,894,783.00	18,966,038.00	5,794,534.35	18,966,038.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,498,311.00	7,073,734.00	1,792,102.47	7,073,734.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,292,827.00	7,350,774.00	2,029,564.46	7,350,774.00	0.00	0.0%
6) Capital Outlay		6000-6999	122,355.00	715,647.00	279,082.20	715,647.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	30,888.00	30,888.00	8,980.76	30,888.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(232,952.00)	(257,334.00)	(58.12)	(257,334.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			90,426,258.00	95,518,184.00	29,677,302.06	95,518,184.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,444,974.00)	(5,515,123.00)	(19,136,388.55)	(5,515,123.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	472,173.00	472,173.00	399,564.00	472,173.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			472,173.00	472,173.00	399,564.00	472,173.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,972,801.00)	(5,042,950.00)	(18,736,824.55)	(5,042,950.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,992,548.63	13,992,548.63		13,992,548.63	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)			13,992,548.63	13,992,548.63		13,992,548.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,992,548.63	13,992,548.63		13,992,548.63		
2) Ending Balance, June 30 (E + F1e)			12,019,747.63	8,949,598.63		8,949,598.63		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	43,650.00	43,650.00		43,650.00		
Stores		9712	73,541.00	73,541.00		73,541.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	(0.48)		(0.66)		
b) Restricted		9740	1,965,544.43	1.09		1.09		
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	7,107,032.20	5,966,818.20		5,966,818.20		
Option Out Transfer	0000	9780	700,000.00					
6th Grade Transition	0000	9780	500,000.00					
Capital Equipment Replacement	0000	9780	250,000.00					
Vacation Balance @ June 30, 2011	0000	9780	397,093.27					
Vacation Balance @ June 30, 2011	1100	9780	343,228.73					
Lottery 1011 Revenue	1100	9780	1,414,966.00					
School Site Discretionary CO	1100	9780	173,310.00					
Site Donations, Mini Grants, CO	1100	9780	381,631.00					
Deferred Maintenance	1100	9780	368,585.20					
Deferred Maintenance	1300	9780	250,842.80					
Deferral/Cash Flow Reserve	1300	9780	518,850.00					
Additional Board Reserve	1300	9780	1,808,525.20					
Option Out Transfer	0000	9780		376,642.27				
Option Out Transfer	1100	9780		323,357.73				
6th Grade Transition	1100	9780		500,000.00				
Capital Equipment Replacement	1100	9780		250,000.00				
Vacation Balance @ June 30, 2011	1100	9780		740,322.00				
Lottery Revenue 1011	1100	9780		900,861.20				
Lottery 1011 Revenue	1300	9780		514,104.80				
Deferral/Cash Flow Reserve	1300	9780		451,166.00				
Additional Board Reserve	1300	9780		1,910,364.20				
Option Out Transfer	0000	9780				376,642.27		
Option Out Transfer	1100	9780				323,357.73		
6th Grade Transition	1100	9780				500,000.00		
Capital Equipment Replacement	1100	9780				250,000.00		
Vacation Balance @ June 30, 2011	1100	9780				740,322.00		
Lottery Revenue 1011	1100	9780				900,861.20		
Lottery 1011 Revenue	1300	9780				514,104.80		
Deferral/Cash Flow Reserve	1300	9780				451,166.00		
Additional Board Reserve	1300	9780				1,910,364.20		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,829,980.00	2,865,589.00		2,865,589.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.18)		0.00		

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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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	39,668,973.00	39,574,325.00	4,421,977.00	39,574,325.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	222,104.00	222,104.00	(2.42)	222,104.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	21,522,853.00	21,522,853.00	(27,321.66)	21,522,853.00	0.00	0.0%
Unsecured Roll Taxes		8042	774,151.00	774,151.00	737,388.89	774,151.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	3,948.00	3,948.37	3,948.00	0.00	0.0%
Supplemental Taxes		8044	423,298.00	423,298.00	73,819.06	423,298.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,313,954.00)	(2,313,954.00)	0.00	(2,313,954.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	71.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			60,297,496.00	60,206,725.00	5,209,809.24	60,206,725.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,769,460.00)	(1,773,441.00)	0.00	(1,773,441.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	98,479.00	93,788.00	0.00	93,788.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,670,981.00	1,679,653.00	0.00	1,679,653.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	210,708.00	208,576.00	102,420.77	208,576.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	364,478.00	366,312.00	(1,834.00)	366,312.00	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			60,872,682.00	60,781,613.00	5,310,396.01	60,781,613.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	51,306.00	51,306.00	0.00	51,306.00	0.00	0.0%
Special Education Entitlement		8181	2,151,364.00	2,151,667.00	0.00	2,151,667.00	0.00	0.0%
Special Education Discretionary Grants		8182	428,142.00	833,315.00	246,563.14	833,315.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	3.00	3.38	3.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	25,029.00	25,595.00	0.00	25,595.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/ASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	2,821,900.00	3,967,722.00	839,128.31	3,967,722.00	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	454,352.00	451,085.00	193,602.12	451,085.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,932,093.00	7,480,693.00	1,279,296.95	7,480,693.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	827,594.00	827,343.00	231,656.00	827,343.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	1,758,981.00	1,758,981.00	351,796.00	1,758,981.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	105,664.00	105,664.00	29,688.00	105,664.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	790,000.00	790,000.00	95,369.00	790,000.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,578,218.00	2,875,635.00	970,862.00	2,875,635.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	62,253.00	62,253.00	62,253.00	0.00	0.0%
Lottery - Unrestricted and Instructional Mater		8560	1,525,506.00	1,582,766.00	50,665.30	1,582,766.00	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	5,817,025.00	5,953,784.00	1,022,414.00	5,953,784.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			13,402,988.00	13,956,426.00	2,814,703.30	13,956,426.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	33,810.00	33,810.00	0.00	33,810.00	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund Balance

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Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	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	1,800.00	1,960.00	360.00	1,960.00	0.00	0.0%
Leases and Rentals		8650	87,939.00	109,795.00	45,252.25	109,795.00	0.00	0.0%
Interest		8660	100,000.00	205,139.00	114,657.41	205,139.00	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	50,000.00	50,000.00	18,379.86	50,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	2,500.00	(1,750.00)	2,500.00	0.00	0.0%
Interagency Services	All Other	8677	1,556,838.00	1,413,710.00	84,038.91	1,413,710.00	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	4,000.00	4,000.00	3,391.11	4,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	193,921.00	266,730.00	147,225.71	266,730.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	5,745,413.00	5,696,685.00	724,962.00	5,696,685.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,773,521.00	7,784,329.00	1,136,517.25	7,784,329.00	0.00	0.0%
TOTAL, REVENUES			87,981,284.00	90,003,061.00	10,540,913.51	90,003,061.00	0.00	0.0%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	35,820,373.00	37,745,494.00	12,327,381.80	37,745,494.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,925,764.00	3,871,273.00	1,261,981.48	3,871,273.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,190,005.00	3,226,360.00	1,081,209.61	3,226,360.00	0.00	0.0%
Other Certificated Salaries		1900	887,949.00	1,379,540.00	420,284.40	1,379,540.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			43,824,091.00	46,222,667.00	15,090,857.29	46,222,667.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,449,829.00	2,645,498.00	729,593.43	2,645,498.00	0.00	0.0%
Classified Support Salaries		2200	5,673,545.00	5,627,065.00	1,782,432.60	5,627,065.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	793,632.00	829,270.00	275,137.57	829,270.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,600,741.00	4,617,508.00	1,482,912.80	4,617,508.00	0.00	0.0%
Other Classified Salaries		2900	1,478,408.00	1,696,429.00	412,162.25	1,696,429.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,995,955.00	15,415,770.00	4,682,238.65	15,415,770.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,622,667.00	3,736,315.00	1,238,236.79	3,736,315.00	0.00	0.0%
PERS		3201-3202	1,624,519.00	1,594,767.00	480,045.71	1,594,767.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,796,666.00	1,840,387.00	562,689.45	1,840,387.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,427,280.00	6,317,531.00	1,239,559.95	6,317,531.00	0.00	0.0%
Unemployment Insurance		3501-3502	960,274.00	1,001,989.00	321,154.46	1,001,989.00	0.00	0.0%
Workers' Compensation		3601-3602	1,211,087.00	1,263,597.00	405,444.72	1,263,597.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,375,287.00	1,353,696.00	479,250.49	1,353,696.00	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	134,499.00	131,964.00	82,928.60	131,964.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,742,504.00	1,725,792.00	985,224.18	1,725,792.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,894,783.00	18,966,038.00	5,794,534.35	18,966,038.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	741,630.00	807,090.00	692,266.03	807,090.00	0.00	0.0%
Books and Other Reference Materials		4200	6,462.00	21,579.00	8,835.15	21,579.00	0.00	0.0%
Materials and Supplies		4300	4,641,704.00	5,304,604.00	463,663.16	5,304,604.00	0.00	0.0%
Noncapitalized Equipment		4400	108,515.00	940,461.00	627,338.13	940,461.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,498,311.00	7,073,734.00	1,792,102.47	7,073,734.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	697,145.00	498,113.00	63,603.94	498,113.00	0.00	0.0%
Dues and Memberships		5300	25,019.00	25,613.00	23,836.00	25,613.00	0.00	0.0%
Insurance		5400-5450	529,839.00	505,238.00	460,538.71	505,238.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,104,922.00	2,104,884.00	694,693.84	2,104,884.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	686,164.00	625,874.00	369,851.80	625,874.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(489,333.00)	(493,929.00)	(21,317.74)	(493,929.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,556,837.00	3,899,104.00	400,719.16	3,899,104.00	0.00	0.0%
Communications		5900	182,244.00	185,877.00	37,638.75	185,877.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,292,827.00	7,350,774.00	2,029,564.46	7,350,774.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	6,175.00	13,312.00	7,311.10	13,312.00	0.00	0.0%
Land Improvements		6170	0.00	236,612.00	0.00	236,612.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	131,263.00	82,080.73	131,263.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	202,718.00	174,128.17	202,718.00	0.00	0.0%
Equipment Replacement		6500	116,180.00	131,742.00	15,562.20	131,742.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			122,355.00	715,647.00	279,082.20	715,647.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	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	4,722.00	4,722.00	1,860.21	4,722.00	0.00	0.0%
Other Debt Service - Principal		7439	26,166.00	26,166.00	7,120.55	26,166.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			30,888.00	30,888.00	8,980.76	30,888.00	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	(232,952.00)	(257,334.00)	(58.12)	(257,334.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(232,952.00)	(257,334.00)	(58.12)	(257,334.00)	0.00	0.0%
TOTAL EXPENDITURES			90,426,258.00	95,518,184.00	29,677,302.06	95,518,184.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	471,637.00	471,637.00	399,564.00	471,637.00	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	536.00	536.00	0.00	536.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			472,173.00	472,173.00	399,564.00	472,173.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			472,173.00	472,173.00	399,564.00	472,173.00	0.00	0.0%

Form AI ~ Average Daily Attendance

Form RLI ~ Revenue Limit Summary

Form 01CSI ~ School District Criteria & Standards Review

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	11,522.88	11,525.22	11,452.59	11,525.22	0.00	0%
2. Special Education	348.74	350.00	350.00	350.00	0.00	0%
HIGH SCHOOL						
3. General Education	0.00	0.00	0.00	0.00	0.00	0%
4. Special Education	0.00	0.00	0.00	0.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	2.74	2.00	2.00	2.00	0.00	0%
7. TOTAL, K-12 ADA	11,874.36	11,877.22	11,804.59	11,877.22	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	11,874.36	11,877.22	11,804.59	11,877.22	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

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

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

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,083.05	6,083.05	6,083.05
2. Inflation Increase	0041	137.00	137.00	137.00
3. All Other Adjustments	0042, 0525, 0719	8.35	8.35	8.35
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,228.40	6,228.40	6,228.40
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,228.40	6,228.40	6,228.40
b. Revenue Limit ADA	0033	11,874.36	11,877.22	11,877.22
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	73,958,263.82	73,976,077.05	73,976,077.05
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	73,958,263.82	73,976,077.05	73,976,077.05
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.80246	0.80246	0.80246
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	59,348,548.38	59,362,842.79	59,362,842.79
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	1,172,688.00	1,065,587.00	1,065,587.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	210,707.00	208,576.00	208,576.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	961,981.00	857,011.00	857,011.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	60,310,529.38	60,219,853.79	60,219,853.79

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	20,628,523.00	20,632,400.00	20,632,400.00
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	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	20,628,523.00	20,632,400.00	20,632,400.00
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	39,682,006.38	39,587,453.79	39,587,453.79
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	13,033.00	13,129.00	13,129.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(13,033.00)	(13,129.00)	(13,129.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	39,668,973.38	39,574,324.79	39,574,324.79

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	167,144.00	167,094.00	167,094.00
44. California High School Exit Exam	9002	0.00	0.00	0.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	267,853.00	267,774.00	267,774.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	22,917.00	22,910.00	22,910.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals (Form RL, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2011-12)	11,874.36	11,877.22	0.0%	Met
1st Subsequent Year (2012-13)	11,874.36	11,804.59	-0.6%	Met
2nd Subsequent Year (2013-14)	11,874.36	11,804.59	-0.6%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2011-12)	12,343	12,316	-0.2%	Met
1st Subsequent Year (2012-13)	12,343	12,316	-0.2%	Met
2nd Subsequent Year (2013-14)	12,343	12,316	-0.2%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2008-09)	12,220	12,760	95.8%
Second Prior Year (2009-10)	12,038	12,544	96.0%
First Prior Year (2010-11)	11,874	12,387	95.9%
		Historical Average Ratio:	95.9%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	96.4%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2011-12)	11,803	12,316	95.8%	Met
1st Subsequent Year (2012-13)	11,803	12,316	95.8%	Met
2nd Subsequent Year (2013-14)	11,803	12,316	95.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

District's Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2011-12)	60,297,486.00		
1st Subsequent Year (2012-13)	62,518,438.00	61,991,936.00	-0.8%	Met
2nd Subsequent Year (2013-14)	64,218,135.00	63,734,219.00	-0.8%	Met

4B. Comparison of District Revenue Limit to the Standard

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

1a. STANDARD MET - Revenue limit has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2008-09)	71,471,481.87	78,677,716.97	90.8%
Second Prior Year (2009-10)	61,286,494.97	66,392,832.74	92.3%
First Prior Year (2010-11)	56,609,813.07	61,613,814.91	91.9%
	Historical Average Ratio:		91.7%

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.7% to 94.7%	88.7% to 94.7%	88.7% to 94.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2011-12)	58,469,443.00	64,697,448.00	90.4%	Met
1st Subsequent Year (2012-13)	60,228,359.00	65,920,624.00	91.4%	Met
2nd Subsequent Year (2013-14)	61,875,025.00	66,749,447.00	92.7%	Met

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

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

- 1a. STANDARD 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.

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

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

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

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

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

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

Current Year (2011-12)	5,932,093.00	7,480,693.00	26.1%	Yes
1st Subsequent Year (2012-13)	5,932,093.00	6,079,046.00	2.5%	No
2nd Subsequent Year (2013-14)	5,932,093.00	6,079,046.00	2.5%	No

Explanation:
(required if Yes) 2011-12 1st interim includes deferred revenue, unused grant or unanticipated prior year adjustments

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

Current Year (2011-12)	13,402,988.00	13,956,426.00	4.1%	No
1st Subsequent Year (2012-13)	13,767,980.00	14,197,156.00	3.1%	No
2nd Subsequent Year (2013-14)	14,084,091.00	14,552,121.00	3.3%	No

Explanation:
(required if Yes)

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

Current Year (2011-12)	7,773,521.00	7,784,329.00	0.1%	No
1st Subsequent Year (2012-13)	7,959,856.00	7,914,684.00	-0.6%	No
2nd Subsequent Year (2013-14)	8,122,873.00	8,082,646.00	-0.5%	No

Explanation:
(required if Yes)

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

Current Year (2011-12)	5,498,311.00	7,073,734.00	28.7%	Yes
1st Subsequent Year (2012-13)	5,646,765.00	4,300,035.00	-23.8%	Yes
2nd Subsequent Year (2013-14)	5,821,815.00	4,429,036.00	-23.9%	Yes

Explanation:
(required if Yes) Adopted budget does not include any deferred revenue, unused grant, or unanticipated prior year adjustments. Restricted programs are budgeted to zero and all one time funds are budgeted in the 4000 objects. Budgets are subsequently aligned to the proper object code as the expenditures occur.

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

Current Year (2011-12)	7,292,827.00	7,350,774.00	0.8%	No
1st Subsequent Year (2012-13)	7,502,946.00	7,084,779.00	-5.6%	Yes
2nd Subsequent Year (2013-14)	7,750,706.00	7,312,140.00	-5.7%	Yes

Explanation:
(required if Yes) Adopted budget does not include any deferred revenue, unused grant, or unanticipated prior year adjustments. Restricted programs are budgeted to zero and budgets are subsequently aligned to the proper object code as the expenditures occur.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2011-12)	27,108,602.00	29,221,448.00	7.8%	Not Met
1st Subsequent Year (2012-13)	27,659,929.00	28,190,886.00	1.9%	Met
2nd Subsequent Year (2013-14)	28,139,057.00	28,713,813.00	2.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2011-12)	12,791,138.00	14,424,508.00	12.8%	Not Met
1st Subsequent Year (2012-13)	13,149,711.00	11,384,814.00	-13.4%	Not Met
2nd Subsequent Year (2013-14)	13,572,521.00	11,741,176.00	-13.5%	Not Met

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

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

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

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	<p>2011-12 1st interim includes deferred revenue, unused grant or unanticipated prior year adjustments</p>
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	

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

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	<p>Adopted budget does not include any deferred revenue, unused grant, or unanticipated prior year adjustments. Restricted programs are budgeted to zero and all one time funds are budgeted in the 4000 objects. Budgets are subsequently aligned to the proper object code as the expenditures occur.</p>
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	<p>Adopted budget does not include any deferred revenue, unused grant, or unanticipated prior year adjustments. Restricted programs are budgeted to zero and budgets are subsequently aligned to the proper object code as the expenditures occur.</p>

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	904,262.58	1,895,250.00	Met
2. Budget Adoption Contribution (Information only) (Form 01CS, Criterion 7B, Line 2c)		1,989,511.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	5.6%	4.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.9%	1.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2011-12)	(3,077,406.00)	64,697,448.00		4.8%	Not Met
1st Subsequent Year (2012-13)	(3,286,149.10)	66,047,865.00		5.0%	Not Met
2nd Subsequent Year (2013-14)	(2,632,145.61)	66,876,690.00		3.9%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Deficit spending is a result of reductions to State, Federal and local revenue as well as declining enrollment. The District budget study committee will continue to make recommendations to balance the unrestricted budget. The district budget is very conservative and projects all funds will be spent. Not all expenditures will be realized by fiscal year end.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2011-12)	8,949,598.63	Met
1st Subsequent Year (2012-13)	5,663,449.32	Met
2nd Subsequent Year (2013-14)	3,031,303.71	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2011-12)	73,784.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B)	11,803	11,803	11,803
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	95,518,184.00	94,237,702.00	95,846,792.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	95,518,184.00	94,237,702.00	95,846,792.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,865,545.52	2,827,131.06	2,875,403.76
6. Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,865,545.52	2,827,131.06	2,875,403.76

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,865,589.00	4,449,791.89	2,914,112.28
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.66)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	860,646.38	912,889.38
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	2,865,588.34	5,310,438.27	3,827,001.66
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	5.64%	3.99%
District's Reserve Standard (Section 10B, Line 7):	2,865,545.52	2,827,131.06	2,875,403.76
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2011-12)	(8,199,631.00)	(8,145,593.00)	-0.7%	(54,038.00)	Met
1st Subsequent Year (2012-13)	(8,623,081.00)	(8,611,509.00)	-0.1%	(11,572.00)	Met
2nd Subsequent Year (2013-14)	(9,216,840.00)	(9,064,807.00)	-1.6%	(152,033.00)	Met
1b. Transfers In, General Fund *					
Current Year (2011-12)	472,173.00	472,173.00	0.0%	0.00	Met
1st Subsequent Year (2012-13)	472,173.00	472,173.00	0.0%	0.00	Met
2nd Subsequent Year (2013-14)	472,173.00	472,173.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2011-12)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2012-13)	0.00	127,243.00	New	127,243.00	Not Met
2nd Subsequent Year (2013-14)	0.00	127,243.00	New	127,243.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Transfers out have changed due to a revision to a bargaining unit side letter of agreement. This district is changing health and welfare brokers and carriers effective Jan. 2012 which is estimated to result in significant savings in fiscal year 2011-12 and 2012-13. The savings is estimated to be in excess of the transfer out.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2011
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	General Fund 01-8000	General Fund 01-7400	108,263
Certificates of Participation				
General Obligation Bonds	18	Bond Fund 51	Bond Fund 51	42,364,189
Supp Early Retirement Program	2	Capital Outlay 40-9700	General Fund 03-3900/Relmb Capital Outlay 40	758,105
State School Building Loans				
Compensated Absences	1	General Fund 01	General Fund 01	782,455

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

Supp. Early Retirement Pgm #2	4	General Fund 01	General Fund 01	2,024,025
Textbook Adoption Hought Mifflin	1	General Fund 01	General Fund 01 - To be paid in July 2011	445,555
Aeries	1	General Fund 01	General Fund 01 - To be paid in July 2011	45,300

Type of Commitment (continued)	Prior Year (2010-11) Annual Payment (P & I)	Current Year (2011-12) Annual Payment (P & I)	1st Subsequent Year (2012-13) Annual Payment (P & I)	2nd Subsequent Year (2013-14) Annual Payment (P & I)
Capital Leases	30,888	30,888	30,888	30,888
Certificates of Participation				
General Obligation Bonds	2,596,925	2,732,525	2,856,250	2,986,750
Supp Early Retirement Program	399,563	399,563	399,563	0
State School Building Loans				
Compensated Absences	782,455	782,455	782,455	782,455

Other Long-term Commitments (continued):

Supp. Early Retirement Pgm #2	533,837	533,837	533,837	533,837
Textbook Adoption Hought Mifflin	445,555	0	0	0
Aeries	45,300	0	0	0
Total Annual Payments:	4,834,523	4,479,268	4,602,993	4,333,930
Has total annual payment increased over prior year (2010-11)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	19,541,387.00	19,541,387.00
b. OPEB unfunded actuarial accrued liability (UAAL)	19,541,387.00	19,541,387.00

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

Actuarial	Actuarial
Jul 01, 2009	Jul 01, 2009

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

3. OPEB Contributions

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2011-12)	2,528,919.00	2,528,919.00
1st Subsequent Year (2012-13)	2,528,919.00	2,528,919.00
2nd Subsequent Year (2013-14)	2,528,919.00	2,528,919.00

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)	1,455,351.00	1,433,760.00
1st Subsequent Year (2012-13)	1,512,816.00	1,577,136.00
2nd Subsequent Year (2013-14)	1,664,097.00	1,734,849.00

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

Current Year (2011-12)	1,455,351.00	1,433,760.00
1st Subsequent Year (2012-13)	1,512,816.00	1,577,136.00
2nd Subsequent Year (2013-14)	1,512,816.00	1,734,849.00

d. Number of retirees receiving OPEB benefits

Current Year (2011-12)	190	149
1st Subsequent Year (2012-13)	190	149
2nd Subsequent Year (2013-14)	190	149

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	0.00	0.00
b.	0.00	0.00

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Current Year (2011-12)	1,740,926.00	1,263,597.00
a. 1st Subsequent Year (2012-13)	1,810,961.00	1,310,153.00
a. 2nd Subsequent Year (2013-14)	1,891,311.00	1,375,625.00

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

b. Current Year (2011-12)	1,740,926.00	1,263,597.00
b. 1st Subsequent Year (2012-13)	1,810,961.00	1,310,153.00
b. 2nd Subsequent Year (2013-14)	1,891,311.00	1,375,625.00

4. Comments:

Actual final workers compensation rate was less than rate used at adopted budget

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption?

If Yes, skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of certificated (non-management) full-time-equivalent (FTE) positions	632.0	559.0	559.0	559.0

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Is the cost of salary settlement included in the Interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
<input type="text"/>	<input type="text"/>	<input type="text"/>

7. Amount included for any tentative salary schedule increases

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

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Certificated (Non-management) Step and Column Adjustments

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-management) FTE positions	455.0	359.8	359.8	359.8

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement

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

% change in salary schedule from prior year
or

<input type="text"/>

Multiyear Agreement

Total cost of salary settlement

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

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

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

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

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

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

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

--	--	--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?
If Yes or n/a, skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions	45.0	43.0	43.0	43.0

- 1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
4. Amount included for any tentative salary schedule increases			

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

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

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- | | |
|--|----------------------------------|
| A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No) | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="Yes"/> |
| A3. Is enrollment decreasing in both the prior and current fiscal years? | <input type="text" value="No"/> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? | <input type="text" value="No"/> |
| A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <input type="text" value="No"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="text" value="Yes"/> |
| A7. Is the district's financial system independent of the county office system? | <input type="text" value="No"/> |
| A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.) | <input type="text" value="No"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <input type="text" value="No"/> |

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

Form CI ~ Interim Certification

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 06, 2011 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Robyn Adams Telephone: 619-668-5700 ext 6430
Title: Director of Fiscal Services E-mail: robyn.adams@lmsvsd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2010-11) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
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	

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

Cash Flow – Cash Flow Report as of October 31, 2011

Form MYP1 ~ General Fund Multi-Year Projections

Assumptions ~ 1st Interim Multi-Year Projection Assumptions
for 2011-12, 2012-13, and 2013-14

2011-12 General Fund Cashflows

La Mesa-Spring Valley Elementary

October 31, 2011

	July	August	September	October	November	December	January	February	March	April	May	June	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Beginning Cash Balance													
	\$	6,104,032	\$	4,366,410	\$	5,735,929	\$	9,296,015	\$	2,365,734	\$	1,263,713	
Total Cash Inflows - CY Revenues													
Line 8000-8998		\$	-	\$	4,421,977	\$	-	\$	-	\$	9,420,289	\$	256,807
Revenue Limit (RL) Sources													
1 8000-8011	State Aid Principal Apportionment (PA)		-		-		-		-		2,293,981		1,103,434
2 8011-8047	Property Taxes	58,164	272,748	230,841	226,079	6,780,247	1,294,385	1,103,434	245,055	6,513,909	474,650	1,817,441	
3.5	1112 ERAF Shift		-		-		-		-		-	-	
4	Charter In Lieu Taxes		-		-		-		-		-	-	
5	Other RL Sources	18,591	29,809	27,459	24,749	47,932	47,932	47,932	47,932	47,932	47,932	47,932	
6	8000-8099 Subtotal Revenue Limit Sources	76,755	302,556	4,680,266	250,823	10,195,217	13,065,687	1,410,173	292,987	8,382,059	2,366,598	1,866,373	
7	8100-8299 Federal Revenues		-		-		-		-		-	-	
8	8100-8299 Special Education		-		-		-		-		-	-	
9	8181-8312 Impact Aid		-		-		-		-		-	-	
10	8110 Assets - Pass Through		-		-		-		-		-	-	
11	8285 Other Federal		-		-		-		-		-	-	
12	8100-8299 Subtotal Federal Revenues	153	231,949	536,303	264,329	825,320	219,459	253,469	1,040,279	216,265	214,959	617,907	
13	8300-8599 Other State Revenues	153	231,949	782,866	264,329	1,040,279	203,166	5,592	-	39,257	12,285	-	
14	8311 PA Categories		-		-		-		-		-	-	
15	8300-8599 PA Recomputations and Adjustments		-		-		-		-		-	-	
16	8311 PA Categories		-		-		-		-		-	-	
17	8590 PA Categories		-		-		-		-		-	-	
18	8311 EIA		-		-		-		-		-	-	
19	8311 Pupil Transportation		-		-		-		-		-	-	
20	8311 Pupil Special Educ.		-		-		-		-		-	-	
21	8434 CSR K-3		-		-		-		-		-	-	
22	8560 Lottery		-		-		-		-		-	-	
23	8560 Consolidated Cats 1 to 5		-		-		-		-		-	-	
24	8590 Other State		-		-		-		-		-	-	
25	8300-8599 Subtotal Other State Revenues	183,838	183,775	330,795	183,850	131,971	131,971	131,971	131,971	131,971	131,971	131,971	
26	8300-8599 Basic Aid Reduction 8.92%		-		-		-		-		-	-	
27	8300-8599 Subtotal Other State Revenues	183,838	328,991	1,300,764	1,001,110	657,100	1,919,417	1,002,408	215,975	1,670,381	917,232	597,371	
28	8600-8799 Other Local Revenues		-		-		-		-		-	-	
29	8677 ROP - Pass Through		-		-		-		-		-	-	
30	8677 ASE - Pass Through		-		-		-		-		-	-	
31	8792 PA Special Education - Pass Through		-		-		-		-		-	-	
32	8792 Other Local		-		-		-		-		-	-	
33	8600-8799 Subtotal Other Local Revenues	13,989	73,117	101,702	117,609	59,533	59,533	59,533	59,533	59,533	50,784	-	
34	8900-8998 Transfers In & Other Sources		-		-		-		-		-	-	
35	8900-8998 Transfers In & Other Sources		-		-		-		-		-	-	
36	8900-8998 Transfers In & Other Sources		-		-		-		-		-	-	
37	8900-8998 Transfers In & Other Sources		-		-		-		-		-	-	
38	8900-8998 Transfers In & Other Sources		-		-		-		-		-	-	
39	8000-8998 Total Cash Inflows - CY Revenues	\$	274,735	\$	935,614	\$	7,590,550	\$	2,033,440	\$	6,664,646	\$	12,633,431
40	8000-8998 Total Cash Inflows - CY Revenues	\$	274,735	\$	935,614	\$	7,590,550	\$	2,033,440	\$	6,664,646	\$	12,633,431
Cash Outflows - CY Expenditures													
41	1000-3999 Salaries & Benefits		-		-		-		-		-	-	
42	1000-3999 Salaries & Benefits		-		-		-		-		-	-	
43	1000-3999 Certified		-		-		-		-		-	-	
44	2000-3999 Classified		-		-		-		-		-	-	
45	3000-3999 Benefits		-		-		-		-		-	-	
46	1000-3999 Subtotal Salaries & Benefits		-		-		-		-		-	-	
47	4000-7998 Other Expenditures		-		-		-		-		-	-	
48	4000-4999 Supplies		-		-		-		-		-	-	
49	5000-5999 Utilities		-		-		-		-		-	-	
50	5000-5999 Other Services (Excl. Utilities)		-		-		-		-		-	-	
51	6000-6999 Capital		-		-		-		-		-	-	
52	6000-6999 Pass Through Revenues		-		-		-		-		-	-	
53	7000-7998 Transfers Out Other Uses & Outgo		-		-		-		-		-	-	
54	4000-7998 Subtotal Other Expenditures		-		-		-		-		-	-	
55	1000-7998 Total Cash Outflows - CY Expenditures	\$	6,821,769	\$	7,060,226	\$	7,897,612	\$	8,363,333	\$	7,467,602	\$	9,827,990
56	1000-7998 Total Cash Outflows - CY Expenditures	\$	6,821,769	\$	7,060,226	\$	7,897,612	\$	8,363,333	\$	7,467,602	\$	9,827,990
57	9111-9499 Assets (Excluding 9110 Cash)		-		-		-		-		-	-	
58	9111-9499 Assets (Excluding 9110 Cash)		-		-		-		-		-	-	

Multi-Year Projections Summary Report
La Mesa-Spring Valley Elementary 1st Interim 2011-12
SCENARIO 1 NO TRIGGERS W COLA

DESCRIPTION	OBJECT CODE	FY 2011-12 Current (Base Year)			FY 2012-13 First Projected Year			FY 2013-14 Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		\$12,027,004	\$1,965,544	\$13,992,549	\$8,949,598	\$0	\$8,949,599	\$5,663,449	(\$0)	\$5,663,449
A	Beginning Balance as of July 1	\$6,641,860	2,139,763	60,781,613	60,093,416	2,195,078	62,288,494	61,782,254	2,246,406	64,028,660
B	Revenues	201,309	7,279,384	7,480,693	201,309	5,877,737	6,079,046	201,309	5,877,737	6,079,046
1	Revenue Limit Sources	9,872,669	4,083,757	13,956,426	10,025,517	4,171,639	14,197,157	10,269,295	4,282,826	14,552,121
2	Federal Revenues	577,624	7,205,705	7,784,329	580,810	7,339,874	7,914,684	584,320	7,498,326	8,082,646
3	Other State Revenues	69,293,462	20,709,599	90,003,061	70,901,052	19,578,329	90,479,381	72,837,178	19,905,296	92,742,473
4	Other Local Revenues	\$81,320,466	\$22,675,143	\$103,995,610	\$79,850,651	\$19,578,329	\$99,428,980	\$78,500,627	\$19,905,296	\$98,405,922
C	Beginning Balance & Revenue (A+B5)	36,853,481	9,369,186	46,222,667	37,549,812	9,007,965	46,557,777	38,259,764	9,172,360	47,432,124
1	Certificated Salaries	8,150,591	7,265,179	15,415,770	8,294,082	7,387,783	15,681,864	8,440,392	7,512,805	15,953,197
2	Classified Salaries	13,465,371	5,500,667	18,966,038	14,384,465	5,693,321	20,077,786	15,174,869	5,998,643	21,173,512
3	Employee Benefits	2,191,387	4,882,347	7,073,734	1,697,804	2,602,231	4,300,035	1,748,738	2,680,298	4,429,036
4	Books & Supplies	4,145,814	3,204,960	7,350,774	4,201,392	2,883,387	7,084,779	4,339,750	2,972,390	7,312,140
5	Services, Other Operating Exp	465,129	250,518	715,647	384,340	257,533	641,872	395,870	265,258	661,128
6	Capital Outlay	0	0	0	0	0	0	0	0	0
7	Other Outgo - exclude Direct Sup.	30,888	0	30,888	30,888	0	30,888	30,888	0	30,888
8	Debt Service	(605,213)	347,879	(257,334)	(622,159)	357,620	(264,539)	(640,824)	368,348	(272,476)
9	Direct Support/Indirect Costs	0	0	0	0	0	0	0	0	0
10	CSR Reduction (for info only)	0	0	0	0	0	0	0	0	0
11	Projected Budget Reduction	0	0	0	0	0	0	(1,000,000)	0	(1,000,000)
12	Total Expenditures:	\$84,697,448	\$30,320,736	\$85,518,184	\$65,920,622	\$28,189,838	\$94,110,461	\$66,749,447	\$28,970,103	\$95,719,550
D	Interfund Xfers/Other Sources	472,173	0	472,173	472,173	0	472,173	472,173	0	472,173
1	Transfers In	0	0	0	127,243	0	127,243	127,243	0	127,243
2	Transfers Out	0	0	0	0	0	0	0	0	0
3	Sources	0	0	0	0	0	0	0	0	0
4	Uses	(8,145,593)	8,145,593	0	(8,611,509)	8,611,509	0	(9,064,807)	9,064,807	0
5	Contributions	(\$3,077,406)	(\$1,965,544)	(\$5,042,950)	(\$3,286,149)	(\$0)	(\$3,286,150)	(\$2,632,147)	(\$0)	(\$2,632,147)
E	Net Increase (Decrease) In Fund Balance	\$8,949,598	\$0	\$8,949,599	\$5,663,449	(\$0)	\$5,663,449	\$3,031,303	(\$0)	\$3,031,302
F	Ending Balance	43,650	73,541	117,191	43,650	73,541	117,191	43,650	73,541	117,191
1	Revolving Cash	0	0	0	0	0	0	0	0	0
2	Other Reserves	0	0	0	0	0	0	0	0	0
3	Restricted	0	0	0	0	0	0	0	0	0
4	Stabilization Arrangements	0	0	0	0	0	0	0	0	0
5	Other Commitments	0	0	0	0	0	0	0	0	0
6	Assigned - Other Assignments	4,056,454	0	4,056,454	1,098,466	0	1,098,466	0	0	0
7	Reserve for Economic Uncertainties	2,865,589	0	2,865,589	2,827,131	0	2,827,131	2,875,404	0	2,875,404
8	Additional Board Reserve	1,910,365	0	1,910,365	1,622,661	0	1,622,661	38,708	0	38,708
G	Components of Ending Fund Balance Total	\$8,949,598	\$0	\$8,949,599	\$5,663,449	(\$0)	\$5,663,449	\$3,031,303	(\$0)	\$3,031,302

3% Calculated Reserve, or \$50,000 (greater of the two)

Total Reserves	3% Calculated Difference*
FY 2011-12 Bud	\$2,865,589
FY 2012-13 Proj	\$2,827,131
FY 2013-14 Proj	\$2,875,404

3.00%

11,804.59

Reserve Percentage Level for this district:
 FY 2011-12 ADA Input Sheet (District):

FY 2012-13 Unappropriated Amount is:
 FY 2013-14 Unappropriated Amount is:

Positive
 Positive

*NOTE: Negative number means reserve % not met compares amount in 9770 only.
 *NOTE: negative number means reserve % not met Compares amount in 9770 only. A difference of 0 does not necessarily mean the Unappropriated Amount is positive.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	58,641,860.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,228.40	3.12%	6,422.66	2.81%	6,602.90
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		11,877.22	-0.61%	11,804.59	0.00%	11,804.59
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		73,976,077.05	2.49%	75,816,868.01	2.81%	77,944,527.31
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%		0.00%	
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		73,976,077.05	2.49%	75,816,868.01	2.81%	77,944,527.31
f. Deficit Factor (Form RLI, line 16)		0.80246	0.00%	0.80246	0.00%	0.80246
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		59,362,842.79	2.49%	60,840,003.90	2.81%	62,547,365.39
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(1,773,441.00)	3.12%	(1,828,766.00)	2.81%	(1,880,094.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		1,052,458.00	2.82%	1,082,178.00	3.03%	1,114,983.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		58,641,859.79	2.48%	60,093,415.90	2.81%	61,782,254.39
2. Federal Revenues	8100-8299	201,309.00	0.00%	201,309.00	0.00%	201,309.00
3. Other State Revenues	8300-8599	9,872,669.00	1.55%	10,025,517.00	2.43%	10,269,295.00
4. Other Local Revenues	8600-8799	577,624.00	0.55%	580,810.00	0.60%	584,320.00
5. Other Financing Sources	8900-8999	(7,673,420.00)	6.07%	(8,139,336.00)	5.57%	(8,592,634.00)
6. Total (Sum lines A1k thru A5)		61,620,041.79	1.85%	62,761,715.90	2.36%	64,244,544.39
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				36,853,481.00		37,549,812.00
b. Step & Column Adjustment				696,331.00		709,952.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,853,481.00	1.89%	37,549,812.00	1.89%	38,259,764.00
2. Classified Salaries						
a. Base Salaries				8,150,591.00		8,294,082.00
b. Step & Column Adjustment				143,491.00		146,310.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,150,591.00	1.76%	8,294,082.00	1.76%	8,440,392.00
3. Employee Benefits	3000-3999	13,465,371.00	6.83%	14,384,465.00	5.49%	15,174,869.00
4. Books and Supplies	4000-4999	2,191,387.00	-22.52%	1,697,804.00	3.00%	1,748,738.00
5. Services and Other Operating Expenditures	5000-5999	4,145,814.00	1.34%	4,201,392.00	3.29%	4,339,750.00
6. Capital Outlay	6000-6999	465,129.00	-17.37%	384,340.00	3.00%	395,870.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	30,888.00	0.00%	30,888.00	0.00%	30,888.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(605,213.00)	2.80%	(622,159.00)	3.00%	(640,824.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	127,241.00	0.00%	127,243.00
10. Other Adjustments (Explain in Section F below)						(1,000,000.00)
11. Total (Sum lines B1 thru B10)		64,697,448.00	2.09%	66,047,865.00	1.25%	66,876,690.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,077,406.21)		(3,286,149.10)		(2,632,145.61)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,027,004.20		8,949,597.99		5,663,448.89
2. Ending Fund Balance (Sum lines C and D1)		8,949,597.99		5,663,448.89		3,031,303.28
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	117,191.00		117,191.00		117,191.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	5,966,818.20		1,096,466.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,865,589.00		4,449,791.89		2,914,112.28
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,949,598.20		5,663,448.89		3,031,303.28

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,865,589.00		4,449,791.89		2,914,112.28
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789			860,646.38		912,889.38
c. Unassigned/Unappropriated	9790	808,403.38				
3. Total Available Reserves (Sum lines E1a thru E2c)		3,673,992.38		5,310,438.27		3,827,001.66
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.						
In order to meet the 3% reserve requirement, expenditure reductions of approximately \$1 million would be necessary.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	2,139,753.00	2.59%	2,195,078.00	2.34%	2,246,406.00
2. Federal Revenues	8100-8299	7,279,384.00	-19.26%	5,877,737.00	0.00%	5,877,737.00
3. Other State Revenues	8300-8599	4,083,757.00	2.15%	4,171,639.00	2.67%	4,282,826.00
4. Other Local Revenues	8600-8799	7,206,705.00	1.76%	7,333,874.00	2.24%	7,498,326.00
5. Other Financing Sources	8900-8999	8,145,593.00	5.72%	8,611,509.00	5.26%	9,064,807.00
6. Total (Sum lines A1 thru A5)		28,855,192.00	-2.31%	28,189,837.00	2.77%	28,970,102.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				9,369,186.00		9,007,965.00
b. Step & Column Adjustment				187,384.00		164,395.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(548,605.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,369,186.00	-3.86%	9,007,965.00	1.82%	9,172,360.00
2. Classified Salaries						
a. Base Salaries				7,265,179.00		7,387,783.00
b. Step & Column Adjustment				122,604.00		125,022.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,265,179.00	1.69%	7,387,783.00	1.69%	7,512,805.00
3. Employee Benefits	3000-3999	5,500,667.00	3.50%	5,693,321.00	5.36%	5,998,643.00
4. Books and Supplies	4000-4999	4,882,347.00	-46.70%	2,602,231.00	3.00%	2,680,298.00
5. Services and Other Operating Expenditures	5000-5999	3,204,960.00	-10.03%	2,883,387.00	3.09%	2,972,390.00
6. Capital Outlay	6000-6999	250,518.00	2.80%	257,533.00	3.00%	265,258.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	347,879.00	2.80%	357,617.00	3.00%	368,348.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		30,820,736.00	-8.54%	28,189,837.00	2.77%	28,970,102.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,965,544.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		1,965,544.43		0.43		0.43
2. Ending Fund Balance (Sum lines C and D1)		0.43		0.43		0.43
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	(0.66)				
b. Restricted	9740	1.09		0.43		0.43
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		0.43		0.43		0.43
(Line D3f must agree with line D2)						

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	60,781,613.00	2.48%	62,288,493.90	2.79%	64,028,660.39
2. Federal Revenues	8100-8299	7,480,693.00	-18.74%	6,079,046.00	0.00%	6,079,046.00
3. Other State Revenues	8300-8599	13,956,426.00	1.72%	14,197,156.00	2.50%	14,552,121.00
4. Other Local Revenues	8600-8799	7,784,329.00	1.67%	7,914,684.00	2.12%	8,082,646.00
5. Other Financing Sources	8900-8999	472,173.00	0.00%	472,173.00	0.00%	472,173.00
6. Total (Sum lines A1 thru A5)		90,475,233.79	0.53%	90,951,552.90	2.49%	93,214,646.39
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						
				46,222,667.00		46,557,777.00
b. Step & Column Adjustment						
				883,715.00		874,347.00
c. Cost-of-Living Adjustment						
				0.00		0.00
d. Other Adjustments						
				(548,605.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,222,667.00	0.72%	46,557,777.00	1.88%	47,432,124.00
2. Classified Salaries						
a. Base Salaries						
				15,415,770.00		15,681,865.00
b. Step & Column Adjustment						
				266,095.00		271,332.00
c. Cost-of-Living Adjustment						
				0.00		0.00
d. Other Adjustments						
				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,415,770.00	1.73%	15,681,865.00	1.73%	15,953,197.00
3. Employee Benefits	3000-3999	18,966,038.00	5.86%	20,077,786.00	5.46%	21,173,512.00
4. Books and Supplies	4000-4999	7,073,734.00	-39.21%	4,300,035.00	3.00%	4,429,036.00
5. Services and Other Operating Expenditures	5000-5999	7,350,774.00	-3.62%	7,084,779.00	3.21%	7,312,140.00
6. Capital Outlay	6000-6999	715,647.00	-10.31%	641,873.00	3.00%	661,128.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	30,888.00	0.00%	30,888.00	0.00%	30,888.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(257,334.00)	2.80%	(264,542.00)	3.00%	(272,476.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	127,241.00	0.00%	127,243.00
10. Other Adjustments				0.00		(1,000,000.00)
11. Total (Sum lines B1 thru B10)		95,518,184.00	-1.34%	94,237,702.00	1.71%	95,846,792.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(5,042,950.21)		(3,286,149.10)		(2,632,145.61)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)						
		13,992,548.63		8,949,598.42		5,663,449.32
2. Ending Fund Balance (Sum lines C and D1)						
		8,949,598.42		5,663,449.32		3,031,303.71
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable						
	9710-9719	117,190.34		117,191.00		117,191.00
b. Restricted						
	9740	1.09		0.43		0.43
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	5,966,818.20		1,096,466.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties						
	9789	2,865,589.00		4,449,791.89		2,914,112.28
2. Unassigned/Unappropriated						
	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3e-f must agree with line D2)						
		8,949,598.63		5,663,449.32		3,031,303.71

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,865,589.00		4,449,791.89		2,914,112.28
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.66)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		860,646.38		912,889.38
c. Unassigned/Unappropriated	9790	808,403.38		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		3,673,991.72		5,310,438.27		3,827,001.66
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.85%		5.64%		3.99%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)						
		11,802.59		11,802.59		11,802.59
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		95,518,184.00		94,237,702.00		95,846,792.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		95,518,184.00		94,237,702.00		95,846,792.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,865,545.52		2,827,131.06		2,875,403.76
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,865,545.52		2,827,131.06		2,875,403.76
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

La Mesa-Spring Valley School District

2011-12 FIRST INTERIM MULTI-YEAR PROJECTION

ASSUMPTIONS

GENERAL ASSUMPTIONS

- A statutory Cost-of-Living Adjustment (COLA) of 2.24% is projected for 2011-12 with a deficit of 19.754%. A statutory COLA of 3.10% is projected for 2012-13 with a deficit of 19.754% and a COLA of 2.80% with a deficit of 19.754% is projected for 2013-14. These projections are per the 2011-12 adopted state budget. Categorical programs are funded at the same level as in 2010-11.
- Property tax estimates are provided by the San Diego County Assessor's Office, using the most recent (November 2011) County Assessor information. State Aid is projected to fully fund revenue limit and backfill the property tax shortfall.
- Revenue Limit Average Daily Attendance (ADA) is calculated using the declining enrollment formula (the greater of current or prior year ADA). Fiscal year 2011-12 uses the 2010-11 actual Period 2 ADA of 11,877.22.
- California Consumer Price Index (CPI) is projected using the School Services of California Dartboard forecast: 3.20% for 2011-12, 2.80% for 2012-13, and 3.00% for 2013-14.
- Lottery revenue for 2011-12, 2012-13 and 2013-14 is projected at \$129 per ADA. Funding is based upon the prior year's annual ADA.
- Using the San Diego County Treasurer's Office forecast, interest rates are projected at .50% for 2011-12, 2012-13, and 2013-14.
- Salary step-and-column is projected using a 2% increase for 2012-13 and 2013-14 for Certificated and Classified object codes. Certificated and Classified Supervisor and Admin. object codes are projected using a 1% increase for 2012-13 and 2013-14.
- Health and Welfare benefits are projected using a 10% increase for 2012-13 and 2013-14 for all active employees and retirees. Current year budgets will be adjusted at the second interim revision after changes from open enrollment are posted to the payroll system. This adjustment is expected to be reported to the Board in March 2011. It is anticipated there will be significant savings reported at 2nd interim due to the changes in health and welfare benefit plan which are effective January 1, 2012.

La Mesa-Spring Valley School District

2011-12 FIRST INTERIM MULTI-YEAR PROJECTION

ASSUMPTIONS

REVENUE ASSUMPTIONS

REVENUE LIMIT SOURCES

- Projections for state aid have been adjusted per the 2011-12 adopted state budget. The decrease in funding is a result of the unemployment insurance revenue limit adjustment. The estimated expenditure at adopted budget was higher than actual due to staffing reductions. Minor adjustments were made to property taxes, which is offset in the state aid. The total changes to Revenue Limit Sources resulted in a decrease of \$91,069.

FEDERAL REVENUES

- Projections for 2011-12 are based on the most current funding information available and include prior year adjustments, deferred and unused funds. Projections for 2012-13 and 2013-14 assume the same level of funding as in 2011-12 and do not include prior year funds. Adjustments have been made for one-time ARRA funds. The one time Title I Program Improvement funds of \$500,000 have been added. The total changes for Federal Revenue resulted in an increase of \$1,548,600.

STATE REVENUES

- Projections for 2011-12 use the most current funding information available and include prior year adjustments, deferred, and unused funds. Projections for 2012-13 and 2013-14 are based on state budget information provided by School Services of California as well as the San Diego County Office of Education. Adjustments have been made for one-time ARRA funds. Mandate cost funds were adjusted to actual funds received. Class Size Reduction funding increased due to a recalculation using actual 2011-12 enrollment. There were minor adjustments made to Special Ed Mental Health and Infant funds. The total increase to State Revenues is \$553,438.

LOCAL AND OTHER REVENUES

- Projections for 2011-12 use 2010-11 actual data. The revenue and expenditure budgets for 2011-12 mini-grants and donation funds are added as they are received and are equal, thus having no impact on the ending fund balance or reserves. The TRANS interest rate was adjusted to actual and adjustments were made to the CPPW Wellness Grant. Projections for 2012-13 and 2013-14 use the same amounts as 2011-12. The total increase to Local and Other Revenue is \$10,808.

CONTRIBUTIONS – SPECIAL EDUCATION, TRANSPORTATION, RESTRICTED AND DEFERRED MAINTENANCE

- For 2011-12 the Special Education encroachment is estimated at \$4,019,358. The Home-to-School Transportation encroachment is estimated at \$363,718. The Special Education Transportation encroachment is estimated at \$1,397,517 and the Restricted Maintenance encroachment is \$1,895,250. Encroachment is a result of expenditures exceeding revenues received for a restricted program. These excess expenditures are covered by the general fund.
- For 2011-12 the District will again take advantage of the option to eliminate the Deferred Maintenance match of approximately \$500,000 as well as recognizing the State Deferred Maintenance funding of \$479,776 in the Unrestricted General Fund. The District will also take advantage of these options in 2012-13 and 2013-14.

La Mesa-Spring Valley School District

2011-12 FIRST INTERIM MULTI-YEAR PROJECTION

ASSUMPTIONS

EXPENDITURE ASSUMPTIONS

- Salary projections for 2011-12 use actual calculated data for all existing employees, adjusted for step-and-column movement and program changes. Projections also include reductions and changes in certificated and classified staffing as well as salary rollbacks for all bargaining units. Adjustments have been made to 2012-13 and 2013-14 for one-time use of ARRA funds and carryover funds. Projections all ARRA funds fully expended by September 30, 2011. Adjustments have been made for the reinstatement of certificated and classified staffing in the appropriate programs.
- Statutory benefits include State Teachers' Retirement (STRS), Public Employees' Retirement (PERS), Social Security, Medicare, Workers' Compensation, and Unemployment Insurance. They are projected using actual rates for 2011-12.
- Health and welfare benefit projections for 2011-12 have been adjusted to actual calculations in the payroll system however, until open enrollment changes are posted to the payroll system, it is difficult to project what changes might occur. It is anticipated there will be significant savings as a result of the changes made to the Health and Welfare programs which are effective January 1, 2012. These budgets will be adjusted at the second interim revision period that ends on January 31, 2012 and will reflect actual 2011-12 expenditures.
- Restricted program expenses are budgeted to equal anticipated revenues. Salary, benefits, supplies, and services have been adjusted for any known staffing or funding changes. The remainder of available funds has been budgeted in the 4000 objects and will be distributed as spent in future budget revisions. As mentioned above, restricted programs have been adjusted in 2012-13, and 2013-14 for the one-time use of ARRA, carryover or other one-time funds.
- Property and liability insurance costs have been adjusted based on the actual premiums paid for 2011-12 to the San Diego County JPA. The total cost is \$505,238.
- Capital Outlay expenditures have increased to reflect current actual projects or bids. Current projects include asphalt (funded by Deferred Maintenance), roof repair at the Operation Center (Community Development funds), Classroom technology (Categorical funds), Lighting upgrade at Operation Center (General equipment funds), Standard computer equipment replacement (General equipment funds).

2011-12 Restricted Program Balances at November 30, 2011

2011-12 1ST INTERIM BUDGET REVISION
RESTRICTED PROGRAM BALANCES AT NOVEMBER 30, 2011

RESOURCE	RESOURCE DESCRIPTION	BUDGET	TRANS	ENC	BAL
2430	COMMUNITY DAY SCHOOL	93,788	37,056.03	56,731.97	-
3010	TITLE I BASIC GRANTS LOW INC	2,315,578	553,403.09	1,062,181.47	699,993
3185	PROGRAM IMPROVEMENT AGENCY	500,000	175,904.40	112,547.47	211,548
3310	SP ED IDEA B GRANT	2,151,667	725,401.15	1,426,265.85	-
3313	SP ED ARRA IDEA PT B	256,710	256,710.00	-	-
3315	SP ED IDEA PRESCHOOL NON RISK	159,333	75,417.92	83,915.08	-
3320	SP ED IDEA PRESCHOOL RISK	268,006	92,571.72	175,434.28	-
3324	SP ED ARRA IDEA PT B PRESCHL	51,982	51,982.00	-	-
3327	SP ED IDEA MENTAL HEALTH	94,976	-	-	94,976
3345	SP ED IDEA PRESCHL ST	2,308	803.95	1,504.05	-
3385	SP ED IDEA EARY INTERV GRANTS	25,595	7,326.77	18,268.23	-
4035	TITLE II PT A TCHR QUALITY	540,767	122,334.46	165,746.05	252,686
4036	TITLE II PART A TCHR TRNG	6,000	-	6,000.00	-
4047	TITLE II PT D TECHNOLOGY	6,273	6,272.79	-	-
4201	TITLE III IMMIGRANT ED	35,800	14,174.48	21,415.99	210
4203	TITLE III LEP STUDENT PGM	563,304	238,975.51	191,938.11	132,390
5630	HOMELESS CHILDREN ED GRANTS	24,801	10,051.62	14,747.20	2
5640	MEDI-CAL BILLING OPTIONS	576,722	168,891.58	201,253.51	206,577
6250	EARLY MENTAL HEALH	199,957	66,887.60	133,068.91	-
6300	LOTTERY - INSTRUCTIONAL MATLS	232,194	231,388.36	806.08	-
6500	SPECIAL EDUCATION	11,823,533	4,071,182.25	7,752,350.90	-
6510	ARLY ED INDIV W XCPTL NEEDS	950,167	330,322.94	619,843.57	-
6512	SP ED MENTAL HEALTH SVCS	61,525	(26,956.38)	88,481.00	-
6515	SP ED INFANT DISCRETIONARY	20,486	-	20,486.00	-
6520	SP ED PROJ WORKABILITY LEA	19,328	1,149.19	18,178.61	-
6530	SP ED LOW INCIDENCE ENT	2,820	3,039.83	(219.45)	-
6535	SP ED PERSONNEL STAFF DEV	3,554	1,735.76	1,818.00	-
7090	ECONOMIC IMPACT AID SCE	1,962,256	588,441.39	338,621.23	1,035,193
7091	ECONOMIC IMPACT AID LEP	883,416	153,964.70	125,036.49	604,415
7230	TRANSPORTATION HOME TO SCHL	1,720,811	634,490.91	1,086,320.20	-
7240	TRANSPORTATION SP ED	1,505,681	587,980.40	917,700.71	-
8150	RESTRICTED MAINTENANCE	1,895,250	717,815.92	1,081,057.98	96,376
9065	AFTER SCHOOL EDUCATION	1,326,621	399,527.48	373,026.13	554,067
9515	CPPW WELLNESS GRANT	268,452	120,960.88	147,491.35	-
9625	COMMUNITY DEVELOPMENT FUNDS	270,695	7,311.10	-	263,384
	Grand Total	30,820,356	10,426,519.80	16,242,016.97	4,151,819

Request For Printing Services													
Date	Req No.	School or Department					Form Title					Date Needed	
Dec 1, 2011		FISCAL SERVICES					2011-12 1st INTERIM					Dec 2, 2011	
<input type="checkbox"/> Delivery	Fund	Sub	ResRce	Sub	Goal	Func	Objt	Sub	Sch	Loc	PjYr	% Split	\$ Split
<input checked="" type="checkbox"/> Pick Up	03	00	0000	000	0000	7300	5710	013	548				
Quick Print Request													
No. of Pages	No. of Copies Per Page		<input type="checkbox"/> Collate		Prepared By						Phone No.		
88	15		<input type="checkbox"/> Staple		ROBYN ADAMS						6430		
Regular Print Request													
No. of Pages	No. of Copies Per Page		Copy Size		Paper			Binding					
			<input type="checkbox"/> NCR 2 Part		<input type="checkbox"/> Bond			<input type="checkbox"/> 3 Hole Punch					
Instructions 19 COPIES SPIRAL BIND 1 ST PAGE YOUR CHOICE CARDSTOCK AND LAST PAGE BLANK SAME AS 1 ST COLOR CARD STOCK DIVIDER PAGES SAME COLOR AS 1 ST & LAST DOES NOT NEED TB CARDSTOCK: PG 1, 3, 10, 20, 29, 39, 70, 87, last page (BLANK)			<input type="checkbox"/> NCR 3 Part		<input type="checkbox"/> Vellum or Cardstock			<input type="checkbox"/> Staple Upper Left					
			<input type="checkbox"/> NCR 4 Part		<input type="checkbox"/> Parchment			<input type="checkbox"/> Staple Left Side					
			<input type="checkbox"/> NCR 5 Part		<input type="checkbox"/> One Side of Page			<input type="checkbox"/> Collate					
			<input checked="" type="checkbox"/> 8½ x 11		<input type="checkbox"/> Both Sides of Page			<input type="checkbox"/> Pad 25					
			<input type="checkbox"/> 8½ x 14		Paper Weight			<input type="checkbox"/> Pad 50					
			<input type="checkbox"/> 11 x 17		Paper Color			<input type="checkbox"/> Pad 100					
					No. Copies on Page						Cut Size		
		Other						Folding					
Prepared By			Phone No.		Principal or Dept Head					Date			
ROBYN ADAMS			6430							DEC 1, 2011			
Accounting			Date		Additional Approval					Date			

For Print Shop Use Only				
Qty	Unit	Description	Unit Cost	Extension
	1320	Sheets	26. ⁰⁰	
		Spiral	1.5	
Completed By		Date Received		
TIM R		12-2-11		27.50