

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	4,784.67	4,782.89	4,733.57	4,782.89	0.00	0%
2. Special Education	216.44	215.72	205.28	215.72	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	3.84	4.09	4.09	4.09	0.00	0%
7. TOTAL, K-12 ADA	5,004.95	5,002.70	4,942.94	5,002.70	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)	5,004.95	5,002.70	4,942.94	5,002.70	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

80

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,488,353.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 31,138,670.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.78%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 3,786.05

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,784,398.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	486,044.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	20,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	220,142.28
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	3,786.05
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,506,798.23
9. Carry-Forward Adjustment (Part IV, Line F)	391,099.63
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,897,897.86

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	28,228,404.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,223,232.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,463,148.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	783,789.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	662.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	26,663.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,385,344.72
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	3,786.05
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,332,898.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,302,646.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	42,750,572.77

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	5.86%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2013-14 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	6.78%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	2,506,798.23
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(183,372.71)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.52%) times Part III, Line B18); zero if negative	391,099.63
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.52%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.72%) times Part III, Line B18); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	391,099.63
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	391,099.63

**Multi-Year Projections Summary Report
San Ysidro Elementary 2nd Interim 2012-13**

DESCRIPTION	OBJECT CODE	FY 2012-13 Current (Base Year)			FY 2013-14 First Projected Year			FY 2014-15 Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A Beginning Balance as of July 1		\$3,679,370	\$3,032,923	\$6,712,293	\$1,243,103	\$2,747,443	\$3,990,546	(\$2,837,714)	\$2,747,443	(\$90,271)
B Revenues										
1 Revenue Limit Sources	8010-8099	24,589,908	1,125,586	25,715,494	24,134,940	1,125,586	25,260,526	24,142,306	1,125,586	25,267,892
2 Federal Revenues	8100-8299	77,742	3,322,501	3,400,243	50,000	2,704,735	2,754,735	50,000	2,482,947	2,532,947
3 Other State Revenues	8300-8599	3,594,569	2,757,602	6,352,171	3,544,140	2,758,974	6,303,114	3,571,402	2,759,061	6,330,463
4 Other Local Revenues	8600-8799	213,746	3,543,381	3,757,127	177,986	3,541,557	3,719,543	177,986	3,635,255	3,813,241
5 Total Revenues		28,475,965	10,749,070	39,225,035	27,907,066	10,130,852	38,037,918	27,941,694	10,002,849	37,944,543
Beginning Balance & Revenue (A+B5)		\$32,155,335	\$13,781,993	\$45,937,328	\$29,150,169	\$12,878,295	\$42,028,464	\$25,103,980	\$12,750,292	\$37,854,272
C Expenditures										
1 Certificated Salaries	1000-1999	14,993,203	4,281,078	19,274,281	15,557,465	3,815,530	19,372,995	16,094,051	3,815,530	19,909,581
2 Classified Salaries	2000-2999	3,216,693	3,346,070	6,562,763	3,298,385	3,495,538	6,793,923	3,478,088	3,553,095	7,031,183
3 Employee Benefits	3000-3999	4,879,990	2,379,989	7,259,979	5,025,514	2,398,177	7,423,691	5,079,887	2,427,044	7,506,931
4 Books & Supplies	4000-4999	737,491	1,784,777	2,522,268	835,491	1,676,638	2,512,129	835,491	1,462,211	2,297,702
5 Services, Other Operating Exp	5000-5999	3,468,297	2,544,239	6,012,536	3,592,674	2,105,762	5,698,436	3,990,244	2,105,762	6,096,006
6 Capital Outlay	6000-6999	10,000	0	10,000	10,000	0	10,000	10,000	0	10,000
7 Other Outgo - exclude Direct Sup.	7100-7299	0	0	0	0	0	0	0	0	0
8 Debt Service	7400-7499	467,899	0	467,899	467,899	0	467,899	467,899	0	467,899
9 Direct Support/Indirect Costs	7300-7399	(711,211)	548,267	(162,944)	(469,911)	309,573	(160,338)	(469,911)	309,573	(160,338)
10 CSR Reduction (for info only)	1000-7999	0	0	0	0	0	0	0	0	0
11 Projected Budget Reduction		0	0	0	0	0	0	0	0	0
12 Total Expenditures:		\$27,062,362	\$14,884,420	\$41,946,782	\$28,317,517	\$13,801,218	\$42,118,735	\$29,485,749	\$13,673,215	\$43,158,964
D Interfund Xfers/Other Sources										
1 Transfers In	8910-8929	0	0	0	0	0	0	0	0	0
2 Transfers Out	7610-7629	0	0	0	0	0	0	0	0	0
3 Sources	8930-8979	0	0	0	0	0	0	0	0	0
4 Uses	7630-7699	0	0	0	0	0	0	0	0	0
5 Contributions	8980-8999	(3,849,870)	3,849,870	0	(3,670,366)	3,670,366	0	(3,670,366)	3,670,366	0
E Net Increase (Decrease) in Fund Balance		(\$2,436,267)	(\$285,480)	(\$2,721,747)	(\$4,080,817)	\$0	(\$4,080,817)	(\$5,214,421)	\$0	(\$5,214,421)
F Ending Balance		\$1,243,103	\$2,747,443	\$3,990,546	(\$2,837,714)	\$2,747,443	(\$90,271)	(\$8,052,135)	\$2,747,443	(\$5,304,692)
1 Revolving Cash	9711	9,659	0	9,659	9,659	0	9,659	9,659	0	9,659
2 Other Reserves	97xx	103,305	0	103,305	103,305	0	103,305	103,305	0	103,305
3 Restricted	9740	0	2,747,443	2,747,443	0	2,747,443	2,747,443	0	2,747,443	2,747,443
4 Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
5 Other Commitments	9760	0	0	0	0	0	0	0	0	0
6 Assigned - Other Assignments	9780	0	0	0	0	0	0	0	0	0
7 Reserve for Economic Uncertainties	9789	1,258,403	0	1,258,403	1,263,562	0	1,263,562	1,294,769	0	1,294,769
8 Unassigned/unappropriated Amount	9790	(128,264)	0	(128,264)	(4,214,240)	0	(4,214,240)	(9,459,868)	0	(9,459,868)
G Components of Ending Fund Balance Total		\$1,243,103	\$2,747,443	\$3,990,546	(\$2,837,714)	\$2,747,443	(\$90,271)	(\$8,052,135)	\$2,747,443	(\$5,304,692)
3% Calculated Reserve, or \$50,000 (greater of the two)										
Reserve Percentage Level for this district:		3.00%			<u>Total Reserves</u>	<u>3% Calculated</u>	<u>Difference*</u>			
FY 2012-13 ADA Input Sheet (District):		4,942.94			FY 2012-13 Bud \$1,258,403	\$1,258,403	\$0			
					FY 2013-14 Proj \$1,263,562	\$1,263,562	\$0			
					FY 2014-15 Proj \$1,294,769	\$1,294,769	\$0			
FY 2013-14 Unappropriated Amount is:		Negative								
FY 2014-15 Unappropriated Amount is:		Negative								
*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										

Assumptions

2012-13

Upload of FIS data to SACS revised budget

Revenue Limit adjusted for 2013-14 P1 ADA

Expenditures to be aligned

2013-14

Revenue Limit assumes no COLA

Federal revenue assumes reduction of 5.9%

State revenue assumes no COLA

Federal, State and Local Revenue assumes no carryover

Step & column: actual 2013-14 salary and benefit costs from BPS

Projected annual cost for new financial system (MITI) included

Increased utilities cost assumption of \$100,000

2014-15

Revenue Limit assumes no COLA

Federal revenue assumes reduction of 8.2%

CSR continued flexibility per 1st interim letter

Step & Column increase: \$310,769 Certificated, \$66,738 Classified, \$37,714 Management/Confidential

Certificated & classified salaries include costs of \$313,594 for Beyer Elementary

Projected cost for MITI implementation included \$297,570

Projected annual cost for new financial system (MITI) included

Increased utilities cost assumption of \$100,000

85

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	24,589,908.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,442.46	0.00%	6,442.46	0.00%	6,442.46
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RLI, line 5b, ID 0719)		22.01	0.00%	22.01	0.00%	22.01
c. Revenue Limit ADA (Form RLI, line 5c, ID 0033)		5,002.70	-1.19%	4,942.94	0.00%	4,942.94
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		32,339,804.07	-1.19%	31,953,487.34	0.00%	31,953,487.34
e. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%		0.00%	
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		32,339,804.07	-1.19%	31,953,487.34	0.00%	31,953,487.34
g. Deficit Factor (Form RLI, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		25,137,082.91	-1.19%	24,836,806.64	0.00%	24,836,806.64
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		161,298.00	-100.00%		0.00%	
j. Revenue Limit Transfers (Objects 8091 and 8097)		(987,261.00)	0.00%	(987,261.00)	0.00%	(987,261.00)
k. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		278,788.00	2.37%	285,394.36	2.58%	292,760.36
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		24,589,907.91	-1.85%	24,134,940.00	0.03%	24,142,306.00
2. Federal Revenues	8100-8299	77,742.00	-35.68%	50,000.00	0.00%	50,000.00
3. Other State Revenues	8300-8599	3,594,569.00	-1.40%	3,544,140.00	0.77%	3,571,402.00
4. Other Local Revenues	8600-8799	213,746.00	-16.73%	177,986.00	0.00%	177,986.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(3,849,870.00)	-4.66%	(3,670,366.00)	0.00%	(3,670,366.00)
6. Total (Sum lines A11 thru A5)		24,626,094.91	-1.58%	24,236,700.00	0.14%	24,271,328.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,993,203.00		15,557,465.00
b. Step & Column Adjustment				310,769.00		310,769.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				253,493.00		225,817.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,993,203.00	3.76%	15,557,465.00	3.45%	16,094,051.00
2. Classified Salaries						
a. Base Salaries				3,216,693.00		3,298,385.00
b. Step & Column Adjustment				81,692.00		104,452.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						75,251.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,216,693.00	2.54%	3,298,385.00	5.45%	3,478,088.00
3. Employee Benefits	3000-3999	4,879,990.00	2.98%	5,025,514.00	1.08%	5,079,887.00
4. Books and Supplies	4000-4999	737,491.00	13.29%	835,491.00	0.00%	835,491.00
5. Services and Other Operating Expenditures	5000-5999	3,468,297.00	3.59%	3,592,674.00	11.07%	3,990,244.00
6. Capital Outlay	6000-6999	10,000.00	0.00%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	467,899.00	0.00%	467,899.00	0.00%	467,899.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(711,211.00)	-33.93%	(469,911.00)	0.00%	(469,911.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		27,062,362.00	4.64%	28,317,517.00	4.13%	29,485,749.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,436,267.09)		(4,080,817.00)		(5,214,421.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,679,370.33		1,243,103.24		(2,837,713.76)
2. Ending Fund Balance (Sum lines C and D1)		1,243,103.24		(2,837,713.76)		(8,052,134.76)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	112,964.00		112,964.00		112,964.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,130,139.33		1,263,562.00		1,294,769.00
2. Unassigned/Unappropriated	9790	0.00		(4,214,239.76)		(9,459,867.76)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,243,103.33		(2,837,713.76)		(8,052,134.76)

86

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,130,139.33		1,263,562.00		1,294,769.00
c. Unassigned/Unappropriated	9790	0.00		(4,214,239.76)		(9,459,867.76)
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,130,139.33		(2,950,677.76)		(8,165,098.76)
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
restoration of furlough days and transfer of positions charged to restricted to unrestricted general fund. Additional staff for new school in 14-15						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	1,125,586.00	0.00%	1,125,586.00	0.00%	1,125,586.00
2. Federal Revenues	8100-8299	3,322,501.00	-18.59%	2,704,735.00	-8.20%	2,482,947.00
3. Other State Revenues	8300-8599	2,757,602.00	0.05%	2,758,974.00	0.00%	2,759,061.00
4. Other Local Revenues	8600-8799	3,543,381.00	-0.05%	3,541,557.00	2.65%	3,635,255.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	3,849,870.00	-4.66%	3,670,366.00	0.00%	3,670,366.00
6. Total (Sum lines A1 thru A5)		14,598,940.00	-5.46%	13,801,218.00	-0.93%	13,673,215.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,281,078.00		3,815,530.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(465,548.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,281,078.00	-10.87%	3,815,530.00	0.00%	3,815,530.00
2. Classified Salaries						
a. Base Salaries				3,346,070.00		3,495,538.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				149,468.00		57,557.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,346,070.00	4.47%	3,495,538.00	1.65%	3,553,095.00
3. Employee Benefits	3000-3999	2,379,989.00	0.76%	2,398,177.00	1.20%	2,427,044.00
4. Books and Supplies	4000-4999	1,784,777.00	-6.06%	1,676,638.00	-12.79%	1,462,211.00
5. Services and Other Operating Expenditures	5000-5999	2,544,239.00	-17.23%	2,105,762.00	0.00%	2,105,762.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	548,267.00	-43.54%	309,573.00	0.00%	309,573.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		14,884,420.00	-7.28%	13,801,218.00	-0.93%	13,673,215.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(285,480.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,032,922.86		2,747,442.86		2,747,442.86
2. Ending Fund Balance (Sum lines C and D1)		2,747,442.86		2,747,442.86		2,747,442.86
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,747,442.86		2,747,442.86		2,747,442.86
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,747,442.86		2,747,442.86		2,747,442.86

88

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
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.						
transfer of positions charged to restricted to unrestricted general fund. Additional staff for new school in 14-15.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	25,715,494.00	-1.77%	25,260,526.00	0.03%	25,267,892.00
2. Federal Revenues	8100-8299	3,400,243.00	-18.98%	2,754,735.00	-8.05%	2,532,947.00
3. Other State Revenues	8300-8599	6,352,171.00	-0.77%	6,303,114.00	0.43%	6,330,463.00
4. Other Local Revenues	8600-8799	3,757,127.00	-1.00%	3,719,543.00	2.52%	3,813,241.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		39,225,034.91	-3.03%	38,037,918.00	-0.25%	37,944,543.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,274,281.00		19,372,995.00
b. Step & Column Adjustment				310,769.00		310,769.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(212,055.00)		225,817.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,274,281.00	0.51%	19,372,995.00	2.77%	19,909,581.00
2. Classified Salaries						
a. Base Salaries				6,562,763.00		6,793,923.00
b. Step & Column Adjustment				81,692.00		104,452.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				149,468.00		132,808.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,562,763.00	3.52%	6,793,923.00	3.49%	7,031,183.00
3. Employee Benefits	3000-3999	7,259,979.00	2.25%	7,423,691.00	1.12%	7,506,931.00
4. Books and Supplies	4000-4999	2,522,268.00	-0.40%	2,512,129.00	-8.54%	2,297,702.00
5. Services and Other Operating Expenditures	5000-5999	6,012,536.00	-5.22%	5,698,436.00	6.98%	6,096,006.00
6. Capital Outlay	6000-6999	10,000.00	0.00%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	467,899.00	0.00%	467,899.00	0.00%	467,899.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(162,944.00)	-1.60%	(160,338.00)	0.00%	(160,338.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		41,946,782.00	0.41%	42,118,735.00	2.47%	43,158,964.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,721,747.09)		(4,080,817.00)		(5,214,421.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,712,293.19		3,990,546.10		(90,270.90)
2. Ending Fund Balance (Sum lines C and D1)		3,990,546.10		(90,270.90)		(5,304,691.90)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	112,964.00		112,964.00		112,964.00
b. Restricted	9740	2,747,442.86		2,747,442.86		2,747,442.86
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,130,139.33		1,263,562.00		1,294,769.00
2. Unassigned/Unappropriated	9790	0.00		(4,214,239.76)		(9,459,867.76)
f. Total Components of Ending Fund Balance						
(Line D3eF must agree with line D2)		3,990,546.19		(90,270.90)		(5,304,691.90)

90

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
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	1,130,139.33		1,263,562.00		1,294,769.00
c. Unassigned/Unappropriated	9790	0.00		(4,214,239.76)		(9,459,867.76)
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		1,130,139.33		(2,950,677.76)		(8,165,098.76)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.69%		-7.01%		-18.92%
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)		4,938.85		4,938.85		4,938.85
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		41,946,782.00		42,118,735.00		43,158,964.00
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)		41,946,782.00		42,118,735.00		43,158,964.00
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)		1,258,403.46		1,263,562.05		1,294,768.92
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)		1,258,403.46		1,263,562.05		1,294,768.92
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		NO		NO

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	6,240.46	6,240.46	6,240.46
2. Inflation Increase	0041	203.00	202.00	202.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,443.46	6,442.46	6,442.46
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,443.46	6,442.46	6,442.46
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	22.01	22.01	22.01
c. Revenue Limit ADA	0033	5,004.95	5,002.70	5,002.70
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	32,359,354.08	32,339,804.07	32,339,804.07
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 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	32,359,354.08	32,339,804.07	32,339,804.07
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	25,152,278.74	25,137,082.91	25,137,082.91
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	301,293.00	298,458.00	298,458.00
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	51,644.00	60,809.00	60,809.00
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)	- - -	249,649.00	237,649.00	237,649.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	25,401,927.74	25,374,731.91	25,374,731.91

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	12,820,114.00	12,587,715.00	12,587,715.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	163,576.00	1,156,352.00	1,156,352.00
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	12,983,690.00	13,744,067.00	13,744,067.00
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	12,418,237.74	11,630,664.91	11,630,664.91
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	18,471.00	19,670.00	19,670.00
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	---	(2,205,490.00)	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(2,223,961.00)	(19,670.00)	(19,670.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	10,194,276.74	11,610,994.91	11,610,994.91
OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	175,154.00	175,154.00	175,154.00
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	126,663.00	126,663.00	126,663.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	0.00	0.00	0.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)		
Current Year (2012-13)	5,005.59	5,002.70	-0.1%	Met
1st Subsequent Year (2013-14)	4,955.28	4,942.94	-0.2%	Met
2nd Subsequent Year (2014-15)	4,955.28	4,942.94	-0.2%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2012-13)	5,209	5,235	0.5%	Met
1st Subsequent Year (2013-14)	5,209	5,235	0.5%	Met
2nd Subsequent Year (2014-15)	5,209	5,235	0.5%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	4,686	4,725	99.2%
Second Prior Year (2010-11)	4,950	5,141	96.3%
First Prior Year (2011-12)	5,001	5,279	94.7%
Historical Average Ratio:			96.7%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 97.2%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2012-13)	4,939	5,235	94.3%	Met
1st Subsequent Year (2013-14)	4,939	5,235	94.3%	Met
2nd Subsequent Year (2014-15)	4,939	5,235	94.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2012-13)	25,370,384.00	25,355,062.00	-0.1%	Met
1st Subsequent Year (2013-14)	25,122,941.00	25,056,582.00	-0.3%	Met
2nd Subsequent Year (2014-15)	25,128,935.00	25,062,320.00	-0.3%	Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

97

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2009-10)	21,602,331.91	23,883,963.85	90.4%
Second Prior Year (2010-11)	22,295,999.19	26,021,218.38	85.7%
First Prior Year (2011-12)	24,237,946.64	27,515,159.42	88.1%
	Historical Average Ratio:		88.1%

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.1% to 91.1%	85.1% to 91.1%	85.1% to 91.1%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2012-13)	23,089,886.00	27,062,362.00	85.3%	Met
1st Subsequent Year (2013-14)	23,881,364.00	28,317,517.00	84.3%	Not Met
2nd Subsequent Year (2014-15)	24,652,026.00	29,485,749.00	83.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

Increased non-salary expenditures - cost of new financial system implementation are included in the MYP

6. CRITERION: Other Revenues and Expenditures

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

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

District's Other Revenues and Expenditures Standard Percentage Range:

-5.0% to +5.0%

District's Other Revenues and Expenditures Explanation Percentage Range:

-5.0% to +5.0%

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

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

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

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

Current Year (2012-13)	3,370,862.00	3,400,243.00	0.9%	No
1st Subsequent Year (2013-14)	2,908,965.00	2,754,735.00	-5.3%	Yes
2nd Subsequent Year (2014-15)	2,908,965.00	2,532,947.00	-12.9%	Yes

Explanation:
(required if Yes)

Federal revenue reduction per estimated cuts of 5.9% next year and 8.2% the following year. District is also assuming no carryover for next fiscal year.

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

Current Year (2012-13)	6,351,910.00	6,352,171.00	0.0%	No
1st Subsequent Year (2013-14)	6,305,014.00	6,303,114.00	0.0%	No
2nd Subsequent Year (2014-15)	6,305,014.00	6,330,463.00	0.4%	No

Explanation:
(required if Yes)

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

Current Year (2012-13)	3,743,635.00	3,757,127.00	0.4%	No
1st Subsequent Year (2013-14)	3,723,514.00	3,719,543.00	-0.1%	No
2nd Subsequent Year (2014-15)	3,723,514.00	3,813,241.00	2.4%	No

Explanation:
(required if Yes)

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

Current Year (2012-13)	2,545,887.00	2,522,268.00	-0.9%	No
1st Subsequent Year (2013-14)	1,869,485.00	2,512,129.00	34.4%	Yes
2nd Subsequent Year (2014-15)	1,783,061.00	2,297,702.00	28.9%	Yes

Explanation:
(required if Yes)

budgets have been aligned and adjusted for projected use in the restricted fund..

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

Current Year (2012-13)	5,863,246.00	6,012,536.00	2.5%	No
1st Subsequent Year (2013-14)	5,984,924.00	5,698,436.00	-4.8%	No
2nd Subsequent Year (2014-15)	6,129,522.00	6,096,006.00	-0.5%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2012-13)	13,466,407.00	13,509,541.00	0.3%	Met
1st Subsequent Year (2013-14)	12,937,493.00	12,777,392.00	-1.2%	Met
2nd Subsequent Year (2014-15)	12,937,493.00	12,676,651.00	-2.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2012-13)	8,409,133.00	8,534,804.00	1.5%	Met
1st Subsequent Year (2013-14)	7,854,409.00	8,210,565.00	4.5%	Met
2nd Subsequent Year (2014-15)	7,912,583.00	8,393,708.00	6.1%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

budgets have been aligned and adjusted for projected use in the restricted fund..

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	402,376.16	804,503.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		786,864.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Available Reserve Percentages (Criterion 10C, Line 9)	2.7%	-7.0%	-18.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	0.9%	-2.3%	-6.3%

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 (2012-13)	(2,436,267.00)	27,062,362.00	9.0%	Not Met
1st Subsequent Year (2013-14)	(4,080,817.00)	28,317,517.00	14.4%	Not Met
2nd Subsequent Year (2014-15)	(5,214,421.00)	29,485,749.00	17.7%	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)

District is currently in impasse process with certificated union to get necessary furlough days to balance the budget this fiscal year. Negotiations with both unions will continue for next fiscal year as well.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2012-13)		3,990,546.19	Met
1st Subsequent Year (2013-14)		(90,270.90)	Not Met
2nd Subsequent Year (2014-15)		(5,304,691.90)	Not 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 NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

Explanation:
(required if NOT met)

Deficit spending due to increase in salaries (step & column) and opening of new school in 14-15

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2012-13)		1,714,355.00	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 \$61,000 (greater of)	0	to 300
4% or \$61,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B)	4,939	4,939	4,939
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	41,946,782.00	42,118,735.00	43,158,964.00
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)	41,946,782.00	42,118,735.00	43,158,964.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,258,403.46	1,263,562.05	1,294,768.92
6. Reserve Standard - by Amount ((\$61,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,258,403.46	1,263,562.05	1,294,768.92

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,130,139.33	1,263,562.00	1,294,769.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	(4,214,239.76)	(9,459,867.76)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,130,139.33	(2,950,677.76)	(8,165,098.76)
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.69%	-7.01%	-18.92%
District's Reserve Standard (Section 10B, Line 7):	1,258,403.46	1,263,562.05	1,294,768.92
Status:	Not Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

Deficit spending due to increase in salaries (step & column) and opening of new school in 14-15

105

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

Transfer from fund 21-10 to general fund to meet cash needs during the year.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2012-13)	(3,529,669.00)	(3,849,870.00)	9.1%	320,201.00	Not Met
1st Subsequent Year (2013-14)	(3,529,669.00)	(3,670,366.00)	4.0%	140,697.00	Met
2nd Subsequent Year (2014-15)	(3,529,669.00)	(3,670,366.00)	4.0%	140,697.00	Met
1b. Transfers In, General Fund *					
Current Year (2012-13)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2012-13)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Increased special ed and transportation costs since 1st interim.

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

Explanation:
(required if NOT met)

107

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

108

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2012
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	29	CFD 1, 2 & 3 (Fund 49)	CFD Fund 49	40,918,911
General Obligation Bonds	38	Tax Levy	Tax Levy	145,440,891
Supp Early Retirement Program	3	General Fund	General Fund	1,403,697
State School Building Loans				
Compensated Absences				

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

QZAB	9	CFD	CFD	2,536,300

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Current Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	1,977,615	2,599,285	2,476,978	2,528,038
General Obligation Bonds	6,644,032	6,744,487	4,898,881	5,161,506
Supp Early Retirement Program	467,899	467,899	467,899	467,899
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

QZAB	253,630	253,630	253,630	253,630
Total Annual Payments:	9,343,176	10,065,301	8,097,388	8,411,073
Has total annual payment increased over prior year (2011-12)?		Yes	No	No

109

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

DATA ENTRY: Enter an explanation if Yes.

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

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

increased annual payments are funded from the GO bonds

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)

First Interim (Form 01CSI, Item S7A)	Second Interim
5,943,918.00	5,943,918.00
5,943,918.00	5,943,918.00

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

Actuarial	Actuarial
Jul 01, 2012	Jul 01, 2012

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

First Interim (Form 01CSI, Item S7A)	Second Interim
733,067.00	733,067.00
749,046.00	749,046.00
749,046.00	749,046.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

530,423.00	470,000.00
530,423.00	500,000.00
530,423.00	500,000.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

530,423.00	470,000.00
530,423.00	500,000.00
530,423.00	500,000.00

- d. Number of retirees receiving OPEB benefits
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

75	75
75	75
75	75

4. Comments:

111

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	247.0	233.9	232.0	232.0

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

No

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?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

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

191,419

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
1,649,438	1,649,438	1,649,438
72.4%	72.4%	72.4%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No		
----	--	--

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
299,609	310,769	310,769
1.5%	1.7%	1.7%

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

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

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

Certificated (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	145.3	128.4	131.3	131.3

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

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
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

7. Amount included for any tentative salary schedule increases

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

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

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

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

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

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

116

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	31.0	31.2	31.5	31.5

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

2/20/2013 8:53

Beginning Cash Balance

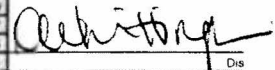
															Totals up to				
															June 30th	1st Interim			
Beginning	July	August	September	October	November	December 19th	December	January	February	March	April	May	June		\$ 4,183,895	\$ 4,183,895			
Balances	\$ 4,183,895	\$ 5,968,439	\$ 5,145,289	\$ 4,390,392	\$ 8,402,836	\$ 6,552,755	\$ 6,552,755	\$ 5,679,662	\$ 4,933,490	\$ 3,871,066	\$ 2,220,417	\$ 2,597,747	\$ 1,089,136						
Line 8000-8998 Total Cash Inflows - CY Revenues																			
1	8000-8998 Revenue Limit (RL) Sources																		
2	8011	RL	State Aid Principal Apportionment (PA)		\$ -	\$ 127,496	\$ 802,832	\$ 306,681	\$ 567,530	\$ -	\$ 1,096,169	\$ 567,530	\$ 367,280	\$ 159,945	\$ 23,696	\$ -	\$ -	\$ 4,019,159	\$ 11,610,995
3	8021-8046		Property Taxes		27,984	219,229	141,263	168,969	460,260	-	3,995,304	2,061,497	205,741	436,529	3,228,665	1,324,116	318,158	12,587,715	12,587,715
3.1	TBD	TBD	\$200/ADA Basic Aid EPA		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.5	8047		RDA Residual Balance & CRD		902,533	-	-	-	-	-	-	253,819	-	-	-	-	253,819	1,410,171	1,156,352
3.7	TBD	TBD	EPA Tax Initiative Deferral		-	-	-	-	-	-	-	-	-	-	-	-	5,379,545	5,379,545	-
3.9	8047		RDA One-Time Assets Liquidation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	8096		Charter in Lieu Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.5	8097		Special Education - Prop Tax Transfer		-	-	-	-	-	-	-	46,396	-	-	-	-	13,765	138,325	138,325
5	Multiple		Other RL Sources		-	161,298	-	34,929	-	-	-	28,076	-	-	-	-	(2,196)	222,107	222,107
6	8000-8099		Subtotal Revenue Limit Sources		930,517	508,023	944,095	510,579	1,027,790	-	5,091,473	2,957,318	573,021	638,915	3,288,084	1,324,116	5,963,091	23,757,023	25,715,494
7																			
8	8100-8299 Federal Revenues																		
9	8181&8182		Special Education		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 230,003	\$ 485,324	\$ -	\$ -	\$ -	\$ 12,659	\$ 727,985	\$ 970,647
10	8110		Impact Aid		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	8285	9068	Assets - Pass Through		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Multiple		Other Federal		-	6,927	384,894	38,849	-	-	2,963	680,280	-	607,399	-	-	607,399	2,328,712	2,429,596
13	8100-8299		Subtotal Federal Revenues		-	6,927	384,894	38,849	-	-	2,963	910,283	485,324	607,399	-	-	620,058	3,056,697	3,400,243
14																			
15	8300-8599 Other State Revenues																		
16	8311	6500&10	PA Sp. Ed. (SDUSD, Poway & Infant)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	8590	CAT	PA Categoricals		-	2,773	17,456	6,669	12,340	-	23,832	12,340	12,423	5,410	801	-	-	94,044	175,601
18	Multiple	OTHER	PA Recompensations and Adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18.2	8550		Mandate Revenue		-	-	-	15,168	-	-	-	-	-	-	-	-	-	15,168	15,168
19	8311	7090&91	EIA		-	-	-	358,682	358,683	-	-	-	476,137	397,834	-	397,834	-	1,989,170	1,793,412
20	8311	7230	Pupil Transportation		-	-	15,274	7,235	7,235	-	7,235	7,235	7,235	7,235	7,235	7,235	7,233	80,387	80,387
21	8311	7240	Pupil Trans-Special Educ.		-	-	4,434	2,100	2,100	-	2,100	2,100	2,100	2,100	2,100	2,100	2,104	23,338	23,338
21.1	8590		Deferred Maintenance		-	-	-	-	-	-	-	-	179,872	-	-	-	-	179,872	179,872
22	8434	1300	CSR K-3		-	-	-	364,408	-	-	-	-	287,081	-	-	-	-	651,489	1,184,526
23	8560		Lottery		-	-	-	55,841	-	-	-	198,547	-	198,833	-	-	-	453,221	795,330
24	8590		IMFRP		-	-	51,771	24,523	24,523	-	24,523	24,523	24,523	24,523	24,523	24,522	-	272,477	272,477
25	8590		Consolidated Cats 1 to 5		-	108,392	-	195,106	97,553	-	97,553	97,553	97,553	97,553	97,553	97,558	-	1,083,927	1,083,927
26	Multiple		Other State		-	2	145,711	335,434	263	-	(12,338)	12,898	67,332	67,332	64,167	-	-	748,133	748,133
27	Multiple	0000	Basic Aid Reduction 9.57% & \$457/ADA		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	8300-8599		Subtotal Other State Revenues		-	111,167	234,646	1,365,166	502,697	-	142,905	355,196	1,154,256	601,987	398,376	593,412	131,417	5,591,226	6,352,171
29																			
30	8600-8799 Other Local Revenues																		
31	8782	9025	ROP - Pass Through		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	8677	9065	ASES - Pass Through		-	-	-	-	-	-	682,708	-	-	262,580	-	-	-	945,288	1,050,319
33	8792	SPED	PA Special Education - Pass Through		-	(122,707)	249,227	95,205	176,181	-	340,288	199,329	109,232	47,569	7,047	-	-	1,101,371	2,410,987
34	Multiple		Other Local		-	29,641	10,457	34,525	10,773	-	9,675	112,485	34,946	4,978	12,314	36,027	-	295,821	295,821
35	8600-8799		Subtotal Other Local Revenues		-	(93,066)	259,684	129,730	186,954	-	1,032,671	311,814	144,178	315,127	19,361	36,027	-	2,342,479	3,757,127
36																			
37	8900-8998		Transfers In & Other Sources		-	-	-	-	0	-	-	-	-	-	-	-	-	0	0
38																			
39	8000-8998		Total Cash Inflows - CY Revenues		\$ 930,517	\$ 533,051	\$ 1,823,320	\$ 2,044,324	\$ 1,717,441	\$ -	\$ 6,270,012	\$ 4,534,611	\$ 2,356,779	\$ 2,163,428	\$ 3,705,822	\$ 1,953,555	\$ 6,714,566	\$ 34,747,425	\$ 39,225,035
40																			
41	1000-7998 Cash Outflows - CY Expenditures																		
42	1000-3999 Salaries & Benefits																		
43	1000-1999		Certificated		\$ 1,503,990	\$ 1,548,420	\$ 1,556,466	\$ 1,566,935	\$ 1,602,275	\$ -	\$ 1,661,364	\$ 1,586,883	\$ 1,590,446	\$ 1,605,515	\$ 1,627,955	\$ 1,583,992	\$ 1,673,652	\$ 19,107,894	\$ 19,274,281
44	2000-2999		Classified		441,871	616,752	486,635	509,054	544,586	-	626,955	541,608	541,472	540,713	563,188	542,428	669,285	6,624,546	6,562,763
45	3000-3999		Benefits		575,943	587,988	576,009	585,077	600,169	-	634,682	589,123	625,578	630,367	643,091	625,687	648,257	7,321,971	7,259,979
46	1000-3999		Subtotal Salaries & Benefits		2,521,804	2,753,160	2,619,110	2,661,066	2,747,030	-	2,923,001	2,717,614	2,757,496	2,776,594	2,834,234	2,752,107	2,991,194	33,054,411	33,097,023
47																			
48	4000-7998 Other Expenditures																		
49	4000-4999		Supplies		\$ 119,611	\$ 273,925	\$ 119,402	\$ 94,487	\$ 72,480	\$ -	\$ 59,712	\$ 70,062	\$ 138,671	\$ 117,473	\$ 248,832	\$ 168,867	\$ 457,071	\$ 1,940,593	\$ 2,522,268
50	5500-5599		Utilities		701	143,284	106,963	201,320	90,196	-	115,925	83,610	121,036	128,736	130,238	130,474	254,218	1,506,701	1,682,283
51	5000-5999		Other Services (Excl. Utilities)		54,009	460,370	134,652	470,541	197,543	-	239,339	280,336	191,243	349,548	340,642	304,664	887,911	3,910,799	4,330,253
52	6000-6999		Capital		-	-	-	-	-	-	-	-	833	833	833	833	6,668	10,000	10,000
52.1	7200-7299		Pass Through Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	7000-7998		Transfers Out, Other Uses & Outgo		-	-	-	-	-	-	-	4,182	4,363	2,242	105,222	(7,716)	-	108,293	304,955
54	4000-7998		Subtotal Other Expenditures		174,321	877,579	361,017	766,348	360,220	-	414,976	434,008	455,966	600,953	722,788	710,959	1,598,151	7,476,366	8,849,759
55																			
56	1000-7998		Total Cash Outflows - CY Expenditures		\$ 2,696,125	\$ 3,630,739	\$ 2,980,128	\$ 3,427,413	\$ 3,107,250	\$ -	\$ 3,337,977	\$ 3,151,622	\$ 3,213,462	\$ 3,377,547	\$ 3,557,022	\$ 3,462,166	\$ 4,589,346	\$ 40,530,798	\$ 41,946,782

120

2/20/2013 8:53

		Beginning	July	August	September	October	November	December 19th	December	January	February	March	April	May	June	Totals up to June 30th	1st Interim
58	9111-9499 Assets (Excluding 9110 Cash)																
59	9111-9199 Other Cash Equivalents	\$ 1,382,324	\$ 0	\$ 4,176	\$ 10,985	\$ (6,518)	\$ 6,518	\$ -	\$ 11,850	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,811	
60	9200-9299 Receivables (Excl. deferrals listed below)	1,044,146	(3,810,380)	4,349,617	63,778	50,231	-	-	734	154,366	-	-	-	-	-	808,346	
61	9200-9299 Deferrals - Principal Apportionment	4,894,080	2,890,779	2,003,301	-	-	-	-	-	-	-	-	-	-	-	4,894,080	
62	9200-9299 Deferrals - CSR	672,010	672,010	-	-	-	-	-	-	-	-	-	-	-	-	672,010	
63	9200-9299 Deferrals - Consolidated Cals 1 to 5	10,854	-	10,854	-	-	-	-	-	-	-	-	-	-	-	10,854	
64	9200-9299 Receivables - Lottery	377,881	260,076	-	-	117,905	-	-	-	-	-	-	-	-	-	377,881	
65	9300-9319 Temporary Loans / Due From	262,185	-	-	262,185	-	-	-	-	-	-	-	-	-	-	262,185	
66	9320-9499 Other Assets	103,305	8,464	2,419	3,449	(12,023)	6,524	-	(8,098)	2,774	-	-	-	-	-	3,509	
67																	
68	9111-9499 Change in Assets (Excl. 9110 Cash)	\$ 8,746,585	\$ 20,950	\$ 6,370,166	\$ 340,397	\$ 149,495	\$ 13,043	\$ -	\$ 4,286	\$ 157,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,055,476	
69																	
70	9500-9659 Payables & Deferred Revenues																
71	9500-9599 Payables	\$ 1,179,142	\$ (635,801)	\$ (434,917)	\$ 972	\$ 911	\$ 133	\$ -	\$ 172	\$ (1,849)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,070,378)	
72	9650-9659 Deferred Revenues	33,998	-	-	-	(33,998)	-	-	-	-	-	-	-	-	-	(33,998)	
73																	
74	9500-9659 Change in Payables & Deferred Reven	\$ 1,213,140	\$ (635,801)	\$ (434,917)	\$ 972	\$ (33,087)	\$ 133	\$ -	\$ 172	\$ (1,849)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,104,376)	
75																	
76	Multiple Other Activity																
77	9793 Audit Adjustments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
78	9795 Other Restatements																
79	7999 Expense Suspense		(311,611)	307,321	4,291	51,237	(51,231)	-	4,307	(4,313)	-	-	-	-	-	(0)	
80	8999 Revenue Suspense		4,217,567	(4,055,281)	-	0	-	-	138,609	(138,609)	-	-	-	-	-	162,286	
81	9910 Payroll Suspense		259,047	87,248	61,299	(203,657)	38,044	-	44,413	(76,788)	-	-	-	-	-	209,607	
82	Treasury Reconciling Items		-	0	(0)	-	-	-	(867)	(3,246)	-	-	-	-	-	(4,113)	
83																	
84	Multiple Total Other Activity		\$ 4,165,093	\$ (3,660,712)	\$ 65,590	\$ (152,420)	\$ (13,187)	\$ -	\$ 186,402	\$ (222,955)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 367,780	
85																	
86	Ending Balance WITHOUT Borrowing	\$ 6,712,293	\$ 963,392	\$ 140,241	\$ (609,608)	\$ (2,026,711)	\$ (3,416,531)	\$ (3,416,531)	\$ (295,576)	\$ 1,019,749	\$ 163,067	\$ (1,051,053)	\$ (902,253)	\$ (2,410,864)	\$ (285,645)	\$ (285,645)	\$ 3,990,546
87	% of Quating TTF Draw Down		0%		70%		0%										
88	Multiple Borrowing Activity																
90	9640 CY TRAN / TTF Principal Amounts	\$ -	\$ -	\$ -	\$ -	\$ 7,431,547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 9,431,547	
91	8660 CY TRAN / TTF Premium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
92	5800 CY TRAN / TTF Insurance Cost & Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
93	9135 & 9640 CY TRAN / TTF Repayment	-	-	-	-	-	(460,260)	-	(3,996,049)	(2,061,497)	(205,741)	(436,529)	(271,470)	-	-	(7,431,547)	
94	9600-9619 Temporary Loans / Due To	5,005,047	-	-	(5,047)	(2,000,000)	-	-	-	-	-	-	(1,500,000)	-	(1,500,000)	(5,005,047)	
95	9629-9649 Other Liabilities (Excluding TRANS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
96																	
97	Multiple Total Borrowing Activity	\$ 5,005,047	\$ -	\$ -	\$ (5,047)	\$ 5,431,547	\$ (460,260)	\$ -	\$ (3,996,049)	\$ (2,061,497)	\$ (205,741)	\$ (436,529)	\$ 228,530	\$ -	\$ (1,500,000)	\$ (3,005,047)	
98																	
99	9110 Ending Cash Balance	\$ 6,712,293	\$ 5,968,439	\$ 5,145,289	\$ 4,390,392	\$ 8,402,836	\$ 6,552,755	\$ 6,552,755	\$ 5,679,662	\$ 4,833,490	\$ 3,871,066	\$ 2,220,417	\$ 2,597,747	\$ 1,089,136	\$ 1,714,355	\$ 1,714,355	
100																	
101	11-12 Ending Cash Balance	\$ 2,695,723	\$ 3,101,379	\$ 4,799,220	\$ 2,350,389	\$ 1,820,973	\$ 1,620,973	\$ 5,196,912	\$ 6,906,636	\$ 3,379,684	\$ 1,751,427	\$ 2,105,476	\$ 2,359,295	\$ 4,183,895			
102	10-11 Ending Cash Balance	\$ 8,833,883	\$ 6,321,416	\$ 5,543,114	\$ 2,291,391	\$ 2,046,196	\$ 6,996,680	\$ 6,368,328	\$ 2,871,142	\$ 1,896,680	\$ 3,321,615	\$ 2,830,369	\$ 901,156				
103	09-10 Ending Cash Balance	\$ 5,901,458	\$ 3,801,846	\$ 2,885,077	\$ 2,798,186	\$ 4,075,633	\$ 7,774,395	\$ 3,890,269	\$ 2,422,661	\$ 2,641,860	\$ 3,429,474	\$ 2,913,749	\$ 2,201,608				
104	08-09 Ending Cash Balance	\$ 5,928,932	\$ 5,942,943	\$ 6,015,744	\$ 3,808,420	\$ 1,078,919	\$ 4,709,804	\$ 2,781,955	\$ 1,854,627	\$ 1,940,292	\$ 2,170,931	\$ 1,548,186	\$ 2,295,087				
105	07-08 Ending Cash Balance	\$ 6,711,865	\$ 4,826,780	\$ 1,942,391	\$ 919,064	\$ 694,103	\$ 2,407,869	\$ 3,011,386	\$ 7,393,906	\$ 2,460,746	\$ 8,031,068	\$ 4,734,863	\$ 1,762,029				
106	06-07 Ending Cash Balance	\$ 3,881,647	\$ 2,887,143	\$ 2,588,080	\$ 2,840,282	\$ 1,786,060	\$ 4,882,332	\$ 4,863,740	\$ 5,900,053	\$ 4,911,697	\$ 8,827,806	\$ 8,841,512	\$ 4,306,217				
107	05-06 Ending Cash Balance	\$ 2,586,042	\$ 1,900,181	\$ 1,133,497	\$ (162,062)	\$ 915,617	\$ 3,081,194	\$ 3,980,140	\$ 5,531,382	\$ 4,029,843	\$ 7,186,907	\$ 6,852,644	\$ 2,916,525				
108	04-05 Ending Cash Balance	\$ 2,909,504	\$ 2,113,144	\$ 802,303	\$ 2,320,181	\$ 696,931	\$ 2,146,395	\$ 3,428,801	\$ 5,388,111	\$ 2,300,751	\$ 3,247,606	\$ 4,469,635	\$ 1,813,881				
109																	
110	CODE SOURCE DOCUMENT																
111	AB ADOPTED BUDGET																
112	A ACTUAL																
113	1st I FIRST INTERIM																
114	2nd I SECOND INTERIM																
115	PY PRIOR YEAR CODE CERTIFIED AMOUNT																
116	RA ESTIMATED RECERTIFIED ADVANCE APPORTIONMENT																
117	AA ADVANCED APPORTIONMENT																
118	P1 P-1 APPORTIONMENT																
119	P2 P-2 APPORTIONMENT																
120	C CODE CERTIFIED AMOUNT																
121	E ESTIMATE																

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121