



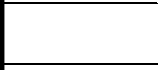
SECOND INTERIM

TABLE OF CONTENTS

Form CI

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

36 67710 0000000
Form CI



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| |
|--|

G = General Ledger Data; S = Supplemental Data

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) |
|-------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|
|-------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|

| Description | Resource Codes | Object Codes | Original Budget (A) | | Board Approved Operating Budget (B) |
|-------------|----------------|--------------|---------------------|--|-------------------------------------|
|-------------|----------------|--------------|---------------------|--|-------------------------------------|

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) |
|-------------|----------------|-----------------|------------------------|---|------------------------|
|-------------|----------------|-----------------|------------------------|---|------------------------|

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIE S | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 101,344,571.00 | 101,833,875.00 | 45,538,545.93 | 101,133,875.00 | 700,000.00 | 0.7% |
| Certificated Pupil Support Salaries | | 1200 | 824,940.00 | 1,022,626.00 | 459,383.98 | 1,022,626.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 8,343,148.00 | 8,838,014.00 | 4,192,039.74 | 8,838,014.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 743,626.00 | 1,749,279.00 | 749,684.84 | 2,306,896.00 | (557,617.00) | |

| Description | Resource Codes | Object Codes | Original Budget (A) |
|-------------|----------------|-----------------|------------------------|
|-------------|----------------|-----------------|------------------------|

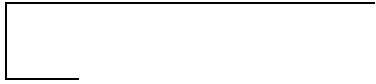
Board Approved
Operatinp0Budget

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) |
|-------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|
|-------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|

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| Description | Resource Codes |
|-------------|----------------|
|-------------|----------------|

Object



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

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|-----------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| REVENUE LIMIT SOURCES | | | | | | | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) |
|-------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|
|-------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Penalties and Interest from Delinquent Non-Revenue | | | | | | | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIE S | | | | | | | | |
| 1100 | 127,511.0 | .00 | | | | | | |

| Description | Resource Codes | Object Codes |
|-------------|----------------|-----------------|
|-------------|----------------|-----------------|



| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (306,793.00) | (313,597.00) | (153,865.98) | (313,597.00) | | |
| F. FUND BALANCE, RESERVE S | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 313,597.00 | 313,597.00 | | 313,597.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 313,597.00 | 313,597.00 | | 313,597.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 313,597.00 | 313,597.00 | | 313,597.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,804.00 | 0.00 | | 0.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | | | |

| Description | Resource Codes | Object Codes |
|-------------|----------------|--------------|
|-------------|----------------|--------------|

| Description Resource Codes Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIE S | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 300,000.00 | 0.00 | 300,000.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 300,000.00 | 0.00 | 300,000.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes |
|-------------|----------------|--------------|
|-------------|----------------|--------------|

Original Budget
(A)

| Description Resource Codes Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | | |

| Description | Resource Codes | Object Codes |
|-------------|----------------|--------------|
|-------------|----------------|--------------|

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) |
|-------------|----------------|--------------|------------------------|---|
|-------------|----------------|--------------|------------------------|---|

| Description Resource Codes Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) |
|-------------|----------------|--------------|------------------------|
|-------------|----------------|--------------|------------------------|

| Description | Resource Codes | Object Codes | Original Budget (A) |
|-------------|----------------|--------------|------------------------|
|-------------|----------------|--------------|------------------------|

Board Approved

| Description Resource Codes Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) |
|-------------|----------------|--------------|------------------------|---|
|-------------|----------------|--------------|------------------------|---|

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) |
|-------------|----------------|--------------|------------------------|---|
|-------------|----------------|--------------|------------------------|---|

| Description Resource Codes Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
|--|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|

| Description | Resource Codes | Object Codes |
|-------------|----------------|--------------|
|-------------|----------------|--------------|

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--------------------------|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 400,000.00 | 400,000.00 | 148,561.79 | 400,000.00 | 0.00 | 0.0% |
| 5) | | | | | | | | |







| |
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| |
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| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---------------------------|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 34,917.00 | 35,237.00 | 26,511.50 | 35,237.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 34,917.00 | 35,237.00 | 26,511.50 | 35,237.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|------------------------------------|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND | | | | | | | | |



| Description Resource Codes Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) |
|--|------------------------|---|------------------------|---------------------------------|----------------------------------|
|--|------------------------|---|------------------------|---------------------------------|----------------------------------|



| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) |
|-------------|----------------|--------------|------------------------|---|
|-------------|----------------|--------------|------------------------|---|

| Description Resource Codes Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) |
|--|------------------------|---|------------------------|---------------------------------|----------------------------------|
|--|------------------------|---|------------------------|---------------------------------|----------------------------------|



| Description | Resource Codes | Object Codes | Original Budget (A) |
|-------------|----------------|--------------|------------------------|
|-------------|----------------|--------------|------------------------|

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|-------------------|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLA Y | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 14,700.00 | 7,129,510.00 | 7,600.00 | 8,644,528.00 | (1,515,018.00) | -21.2% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 2,209,722.00 | 2,209,722.00 | New |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 2,209,722.00 | 2,209,722.00 | New |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | | | | | |

| Description Resource Codes Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff B & D (F) |
|--|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| ██████████ | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|------------------------------------|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND | | | | | | | | |
| BALANCE (C + D4) | | | 0.00 | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) |
|-------------|----------------|--------------|------------------------|
|-------------|----------------|--------------|------------------------|

| Description | Resource Codes |
|-------------|----------------|
|-------------|----------------|

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|-------------|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4) | | | 0.00 | 0.00 | 1.18 | 0.00 | | |
| F. NET ASSETS | | | | | | | | |
| 1) Beginning Net Assets | | | | | | | | |
| a) As of July 1 - Unaudited | | | 9791 1,262,983.86 | 1,459,144.63 | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---------------------|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Interest | | 8660 | 0.00 | | | | | |

| Description | ESTIMATED REVENUE LIMIT ADA Original Budget (A) | ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D) |
|-------------|--|---|---|---|
|-------------|--|---|---|---|

Describe

| | |
|---|---------|
| | Object |
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | JANUARY |

A. BEGINNING CASH

Part III - Indirect Cost Rate Calculation (Funds 01, 02, and 62, unless indicated otherwise.)



Approved indirect cost rate: 5.31%
Highest rate used in any program: 5.31%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|------|----------|--|---|--------------|
| 01 | 3010 | 14,806,192.00 | 784,356.00 | 5.30% |
| 01 | 3011 | 10,894.00 | 578.00 | 5.31% |
| 01 | 3025 | 14,000.00 | 743.00 | 5.31% |
| 01 | 3180 | 2,021,177.00 | 107,324.00 | 5.31% |
| 01 | 3181 | 386,001.00 | 20,497.00 | 5.31% |
| 01 | 3185 | 1,329,408.00 | 70,592.00 | 5.31% |
| 01 | 3410 | 176,738.00 | 9,390.00 | 5.31% |
| 01 | 3550 | 261,962.00 | 13,413.00 | 5.12% |
| 01 | 3710 | 124,898.00 | 2,498.00 | 2.00% |
| 01 | 3725 | 332,352.00 | 17,648.00 | 5.31% |
| 01 | 4035 | 2,766,251.00 | 146,888.00 | 5.31% |
| 01 | 4036 | 29,256.00 | 1,554.00 | 5.31% |
| 01 | 4046 | 26,526.00 | 1,408.00 | 5.31% |
| 01 | 4047 | 9,017.00 | 479.00 | 5.31% |
| 01 | 4048 | 144,142.00 | 7,654.00 | 5.31% |
| 01 | 4124 | 328,103.00 | 16,405.00 | 5.00% |
| 01 | 4201 | 60,393.00 | 3,207.00 | 5.31% |
| 01 | 4203 | 2,687,984.00 | 59,342.00 | 2.21% |
| 01 | 5630 | 23,426.00 | 1,245.00 | 5.31% |
| 01 | 5640 | 397,794.00 | 20,987.00 | 5.28% |
| 01 | 5810 | 183,518.00 | 9,745.00 | 5.31% |
| 01 | 6010 | 374,908.00 | 18,622.00 | 4.97% |
| 01 | 6286 | 1,009,620.00 | 53,611.00 | 5.31% |
| 01 | 6520 | 333,765.00 | 17,723.00 | 5.31% |
| 01 | 7090 | 654,477.00 | 15,568.00 | 2.38% |
| 01 | 7220 | 220,097.00 | 11,687.00 | 5.31% |
| 01 | 7250 | 17,385,531.00 | 366,082.00 | 2.11% |
| 01 | 7400 | 2,640,454.00 | 140,208.00 | 5.31% |
| 01 | 9010 | 3,130,017.00 | 51,796.00 | 1.65% |
| 12 | 5810 | 1,494,920.00 | 79,380.00 | 5.31% |
| 12 | 6050 | 367,605.00 | 19,520.00 | 5.31% |
| 12 | 6055 | 4,980,161.00 | 264,446.00 | 5.31% |
| 12 | 6060 | 344,465.00 | 18,291.00 | 5.31% |
| 13 | 5310 | 17,789,164.00 | 853,920.00 | 4.80% |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2012-13 Projection (C) | % Change (Cols. E-C/C) (D) |
|-------------|-----------------|---|-------------------------------------|------------------------------|-------------------------------------|
|-------------|-----------------|---|-------------------------------------|------------------------------|-------------------------------------|

Description

| | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2012-13 Projection (C) | % Change (Cols. E-C/C) (D) | 2013-14 Projection (E) |
|--|---|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| Description | Object Codes | | | | |
| E. AVAILABLE RESERVES (Unrestricted except as noted 1. General Fund) | | | | | |

Descri ption

Descri

Second Interim
2011-12 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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.

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:

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 | |
|-------------|---------------|----------------|
| | First Interim | Second Interim |

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

First Interim

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. Calculatinb/0993:8405700ujm8 Do Q93(b/CS 43 5ET/G 52900.09 529647415399%ct 5200ujm8 Do Q93(b/CS 0 0 0n00ujm8 Do Q93(b/CS 43 5ET q f140ujm8 Do Q93(b/

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 | | Status |
|-------------------------------|--|----------------------|--------|
| | (Form 011, Line F2) | (Form MYPI, Line D2) | |
| Current Year (2011-12) | 33,741,114.54 | | Met |
| 1st Subsequent Year (2012-13) | 12,081,454.54 | | Met |
| 2nd Subsequent Year (2013-14) | 6,311,324.54 | | Met |

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

10. CRITERION: Reserves

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

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

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

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

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

| | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Criterion 3, Item 3B) | 38,792 | 38,792 | 38,792 |
| District's Reserve Standard Percentage Level: | 2% | 2% | 2% |

10C. Calculating the District's Available Reserve Amount

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

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

Explanation:
(required if NOT met)

| |
|--|
| |
|--|

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

Project Information:
(required if YES)

| |
|--|
| |
| |
| |

S6. Long-term Commitments

Identify all existing and new multiyear commitments.

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 contracts, and new programs or contracts that result in long-term obligations.

and new programs or contracts that result in long-term obligations.

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

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(

S7B. Identification of the District's Unfunded Liabilit

Negotiations Not Settled

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

| Classified (Non-management) Health and Welfare (H&W) Benefits | Current Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | | | |
| 2. Total cost of H&W benefits | | | |
| 3. Percent of H&W cost paid by employer | | | |

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

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

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

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

If Yes or n/a, skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

Prior Year (2nd Interim)
(2010-11)

Current Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

