

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 15, 2011 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Tamara Johnson Telephone: (530) 633-3130 x 1115
Title: Chief Business Official E-mail: tjohnson@wheatland.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	5,327,464.00	5,327,464.00	1,669,917.32	4,917,102.46	(410,361.54)	-7.7%
2) Federal Revenue		8100-8299	2,577,651.70	2,577,651.70	19,624.47	2,937,563.78	359,912.08	14.0%
3) Other State Revenue		8300-8599	2,381,713.46	2,381,713.46	824,470.35	2,211,544.40	(170,169.06)	-7.1%
4) Other Local Revenue		8600-8799	1,335,856.59	1,335,856.59	86,203.06	1,330,281.55	(5,575.04)	-0.4%
5) TOTAL, REVENUES			11,622,685.75	11,622,685.75	2,600,215.20	11,396,492.19		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,936,025.57	4,936,025.57	1,251,386.43	4,932,129.38	3,896.19	0.1%
2) Classified Salaries		2000-2999	2,521,388.77	2,521,388.77	720,627.91	2,615,084.42	(93,695.65)	-3.7%
3) Employee Benefits		3000-3999	2,129,427.41	2,129,427.41	590,280.40	2,148,661.79	(19,234.38)	-0.9%
4) Books and Supplies		4000-4999	1,076,362.66	1,076,362.66	118,418.25	1,409,250.43	(332,887.77)	-30.9%
5) Services and Other Operating Expenditures		5000-5999	1,115,125.43	1,115,125.43	353,911.82	1,324,448.28	(209,322.85)	-18.8%
6) Capital Outlay		6000-6999	246,761.05	246,761.05	163,739.97	334,091.60	(87,330.55)	-35.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(17,487.50)	(17,487.50)	0.00	(15,905.43)	(1,582.07)	9.0%
9) TOTAL, EXPENDITURES			12,307,603.39	12,307,603.39	3,198,364.78	13,047,760.47		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(684,917.64)	(684,917.64)	(598,149.58)	(1,651,268.28)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	169,282.00	169,282.00	0.00	169,282.00	0.00	0.0%
b) Transfers Out		7600-7629	197,041.00	197,041.00	0.00	197,041.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,759.00)	(27,759.00)	0.00	(27,759.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(712,676.64)	(712,676.64)	(598,149.58)	(1,679,027.28)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,978,696.07	8,978,696.07		8,978,696.07	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,978,696.07	8,978,696.07		8,978,696.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,978,696.07	8,978,696.07		8,978,696.07		
2) Ending Balance, June 30 (E + F1e)			8,266,019.43	8,266,019.43		7,299,668.79		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,500.00	5,500.00		5,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	706,357.12	706,357.12		669,156.68		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,891,922.24	6,891,922.24		5,962,772.04		
Accrued Vacation	0000	9780	59,318.28					
CAT Flex - ED	0000	9780	2,009,933.91					
Salaries & Benefits - cash flow	0000	9780	807,989.63					
One time Table 9 Impact Aid	0000	9780	3,204,607.25					
Lottery - Future textbook adoption	1100	9780	810,073.17					
Accrued Vacation	0000	9780		59,318.28				
CAT Flex - ED	0000	9780		2,009,933.91				
Salaries & Benefits cash flow	0000	9780		807,989.63				
One time Table 9 Impact Aid	0000	9780		3,204,607.25				
Lottery-future textbook adoption	1100	9780		810,073.17				
Accrued Vacation	0000	9780				59,318.28		
CAT Flex - ED	0000	9780				2,009,933.91		
Salaries & Benefits - cash flow	0000	9780				807,989.63		
One time Table 9 Impact Aid	0000	9780				2,273,739.55		
Lottery - future textbook adoption	1100	9780				811,790.67		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	662,240.07	662,240.07		662,240.07		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,749,400.15	4,749,400.15	1,658,051.00	4,334,231.67	(415,168.48)	-8.7%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,669.00	6,669.00	0.00	6,669.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	397,978.08	397,978.08	0.00	397,978.08	0.00	0.0%
Unsecured Roll Taxes		8042	20,285.00	20,285.00	0.00	20,285.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	178,427.92	178,427.92	0.00	178,427.92	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			5,352,760.15	5,352,760.15	1,658,051.00	4,937,591.67	(415,168.48)	-7.8%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(102,915.44)	(102,915.44)	0.00	(102,915.44)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	102,915.44	102,915.44	0.00	102,915.44	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	25,577.00	25,577.00	11,866.32	26,511.00	934.00	3.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(50,873.15)	(50,873.15)	0.00	(47,000.21)	3,872.94	-7.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			5,327,464.00	5,327,464.00	1,669,917.32	4,917,102.46	(410,361.54)	-7.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	1,907,409.00	1,907,409.00	0.00	1,911,297.29	3,888.29	0.2%
Special Education Entitlement		8181	87,150.00	87,150.00	0.00	87,150.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	371,595.70	371,595.70	19,624.47	460,605.29	89,009.59	24.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	211,497.00	211,497.00	0.00	478,511.20	267,014.20	126.2%
TOTAL, FEDERAL REVENUE			2,577,651.70	2,577,651.70	19,624.47	2,937,563.78	359,912.08	14.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	201,061.00	201,061.00	38,190.00	98,399.00	(102,662.00)	-51.1%
Economic Impact Aid	7090-7091	8311	79,936.00	79,936.00	15,987.00	81,307.70	1,371.70	1.7%
Spec. Ed. Transportation	7240	8311	31,744.51	31,744.51	0.00	12,119.25	(19,625.26)	-61.8%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	358,000.00	358,000.00	0.00	337,365.00	(20,635.00)	-5.8%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	18,096.00	18,096.00	18,096.00	New
Lottery - Unrestricted and Instructional Materi		8560	141,093.00	141,093.00	0.00	142,397.50	1,304.50	0.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	98,516.95	98,516.95	79,645.35	98,516.95	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,471,362.00	1,471,362.00	672,552.00	1,423,343.00	(48,019.00)	-3.3%
TOTAL, OTHER STATE REVENUE			2,381,713.46	2,381,713.46	824,470.35	2,211,544.40	(170,169.06)	-7.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%

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Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	1,000.00	1,000.00	2,547.50	1,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	8,000.00	8,000.00	0.00	5,000.00	(3,000.00)	-37.5%
Interest		8660	125,000.00	125,000.00	37,952.01	125,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	285,586.00	285,586.00	0.00	285,586.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	60,000.00	60,000.00	9,425.80	60,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	406,772.92	406,772.92	16,293.58	406,348.55	(424.37)	-0.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	449,497.67	449,497.67	19,984.17	447,347.00	(2,150.67)	-0.5%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,335,856.59	1,335,856.59	86,203.06	1,330,281.55	(5,575.04)	-0.4%
TOTAL, REVENUES			11,622,685.75	11,622,685.75	2,600,215.20	11,396,492.19	(226,193.56)	-1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,299,247.60	4,299,247.60	1,062,929.25	4,284,051.13	15,196.47	0.4%
Certificated Pupil Support Salaries		1200	182,660.47	182,660.47	40,880.48	182,660.47	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	454,117.50	454,117.50	147,576.70	465,417.78	(11,300.28)	-2.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,936,025.57	4,936,025.57	1,251,386.43	4,932,129.38	3,896.19	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	571,329.38	571,329.38	148,665.55	600,412.40	(29,083.02)	-5.1%
Classified Support Salaries		2200	796,825.38	796,825.38	229,701.62	799,526.43	(2,701.05)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	445,590.58	445,590.58	123,701.68	451,744.66	(6,154.08)	-1.4%
Clerical, Technical and Office Salaries		2400	671,143.43	671,143.43	210,535.00	726,900.93	(55,757.50)	-8.3%
Other Classified Salaries		2900	36,500.00	36,500.00	8,024.06	36,500.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,521,388.77	2,521,388.77	720,627.91	2,615,084.42	(93,695.65)	-3.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	398,613.36	398,613.36	106,978.39	396,445.18	2,168.18	0.5%
PERS		3201-3202	242,047.42	242,047.42	73,921.97	248,772.33	(6,724.91)	-2.8%
OASDI/Medicare/Alternative		3301-3302	266,694.20	266,694.20	68,674.09	273,307.25	(6,613.05)	-2.5%
Health and Welfare Benefits		3401-3402	872,762.17	872,762.17	226,172.31	875,676.13	(2,913.96)	-0.3%
Unemployment Insurance		3501-3502	119,847.20	119,847.20	32,407.38	120,937.66	(1,090.46)	-0.9%
Workers' Compensation		3601-3602	140,993.07	140,993.07	43,658.86	139,713.44	1,279.63	0.9%
OPEB, Allocated		3701-3702	48,726.38	48,726.38	16,289.03	48,726.38	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	22,953.67	22,953.67	10,622.02	23,293.44	(339.77)	-1.5%
Other Employee Benefits		3901-3902	16,789.94	16,789.94	11,556.35	21,789.98	(5,000.04)	-29.8%
TOTAL, EMPLOYEE BENEFITS			2,129,427.41	2,129,427.41	590,280.40	2,148,661.79	(19,234.38)	-0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	26,580.11	26,580.11	(31,204.74)	26,335.11	245.00	0.9%
Books and Other Reference Materials		4200	132,772.10	132,772.10	16,474.52	147,423.24	(14,651.14)	-11.0%
Materials and Supplies		4300	568,599.12	568,599.12	95,176.22	700,214.71	(131,615.59)	-23.1%
Noncapitalized Equipment		4400	348,411.33	348,411.33	37,972.25	535,277.37	(186,866.04)	-53.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,076,362.66	1,076,362.66	118,418.25	1,409,250.43	(332,887.77)	-30.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	43,287.05	43,287.05	29,054.48	153,676.33	(110,389.28)	-255.0%
Dues and Memberships		5300	15,000.00	15,000.00	6,905.00	10,230.00	4,770.00	31.8%
Insurance		5400-5450	105,106.74	105,106.74	95,500.24	105,106.74	0.00	0.0%
Operations and Housekeeping Services		5500	277,521.79	277,521.79	99,131.17	307,521.79	(30,000.00)	-10.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	84,730.00	84,730.00	14,755.47	103,891.81	(19,161.81)	-22.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,000.00)	(5,000.00)	0.00	(5,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	522,929.85	522,929.85	104,324.20	574,321.61	(51,391.76)	-9.8%
Communications		5900	71,550.00	71,550.00	4,241.26	74,700.00	(3,150.00)	-4.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,115,125.43	1,115,125.43	353,911.82	1,324,448.28	(209,322.85)	-18.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	246,761.05	246,761.05	163,739.97	334,091.60	(87,330.55)	-35.4%
TOTAL, CAPITAL OUTLAY			246,761.05	246,761.05	163,739.97	334,091.60	(87,330.55)	-35.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments All Other	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(17,487.50)	(17,487.50)	0.00	(15,905.43)	(1,582.07)	9.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(17,487.50)	(17,487.50)	0.00	(15,905.43)	(1,582.07)	9.0%
TOTAL, EXPENDITURES			12,307,603.39	12,307,603.39	3,198,364.78	13,047,760.47	(740,157.08)	-6.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	169,282.00	169,282.00	0.00	169,282.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			169,282.00	169,282.00	0.00	169,282.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	65,170.00	65,170.00	0.00	65,170.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	106,871.00	106,871.00	0.00	106,871.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			197,041.00	197,041.00	0.00	197,041.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(27,759.00)	(27,759.00)	0.00	(27,759.00)	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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	5,224,548.56	5,224,548.56	1,669,917.32	4,814,187.02	(410,361.54)	-7.9%
2) Federal Revenue		8100-8299	2,018,909.00	2,018,909.00	0.00	2,022,797.29	3,888.29	0.2%
3) Other State Revenue		8300-8599	1,513,859.00	1,513,859.00	361,821.00	1,379,242.50	(134,616.50)	-8.9%
4) Other Local Revenue		8600-8799	495,336.00	495,336.00	56,790.74	492,336.00	(3,000.00)	-0.6%
5) TOTAL, REVENUES			9,252,652.56	9,252,652.56	2,088,529.06	8,708,562.81		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,320,473.37	4,320,473.37	1,062,357.13	4,212,409.92	108,063.45	2.5%
2) Classified Salaries		2000-2999	1,575,977.14	1,575,977.14	484,871.67	1,647,648.67	(71,671.53)	-4.5%
3) Employee Benefits		3000-3999	1,665,073.31	1,665,073.31	473,820.95	1,650,963.43	14,109.88	0.8%
4) Books and Supplies		4000-4999	462,217.75	462,217.75	44,975.64	676,988.73	(214,770.98)	-46.5%
5) Services and Other Operating Expenditures		5000-5999	737,521.38	737,521.38	258,651.62	825,459.81	(87,938.43)	-11.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(42,569.24)	(42,569.24)	(2,400.65)	(40,987.17)	(1,582.07)	3.7%
9) TOTAL, EXPENDITURES			8,718,693.71	8,718,693.71	2,322,276.36	8,972,483.39		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			533,958.85	533,958.85	(233,747.30)	(263,920.58)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	169,282.00	169,282.00	0.00	169,282.00	0.00	0.0%
b) Transfers Out		7600-7629	131,871.00	131,871.00	0.00	131,871.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,286,630.28)	(1,286,630.28)	0.00	(1,417,901.05)	(131,270.77)	10.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,249,219.28)	(1,249,219.28)	0.00	(1,380,490.05)		

