

1st Interim Workshop

Steve Mattern
Jennifer Noga
Jordan Aquino
Connie Vargas
Marcos Gamino

Kern County
Superintendent of Schools
Office of Christine Lizardi Frazier...advocates for children



Reconciling Board Financial Summary

Reconciling Board Financial Summary

- **Assets**

- Cash in Bank (9120)

- Revolving Cash (9130)

- *Accounts Receivable (9200)

- *Due From Grantor Agencies (9290)

- Due From Other Funds (9310)

- Stores (9320)

- Prepaid (9330)

*Denotes accounts that need to be reconciled to \$0 at June 30th

Reconciling Board Financial Summary

- **Liabilities**

- ☑*Accounts Payable (9500)
- ☑*Due to Grantor Agencies (9590)
- ☑*Refund Clearing Account (9505)
- ☑*AP Current Liability (9510)
- ☑Current Liabilities (9515, 9518-9522)
- ☑Use Tax (9526)
- ☑Due from Other Tax (9610)
- ☑Current Loans TRANS (9640)

*Denotes accounts that need to be reconciled to \$0 at June 30th

FUND: 01 GENERAL FUND

OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE
FUND RECONCILIATION				
ASSETS AND LIABILITIES :				
9110	CASH IN COUNTY TREASURY	9,444,023.77	4,083,879.30-	5,360,144.47
9120	CASH IN BANK	3,000.00	.00	3,000.00
9130	REVOLVING CASH ACCOUNT	10,000.00	.00	10,000.00
9200	ACCOUNTS RECEIVABLE	543,010.65	292,826.19-	250,184.46
9290	DUE FROM OTHER GOVERNMENTS	14,018,344.10	13,987,242.15-	31,101.95
9299	DUE FROM GRANTOR GOVT (A/R SET		6,361,705.44	6,361,705.44
9310	DUE FROM OTHER FUNDS	155,507.34	144,351.50	299,858.84
9320	STORES	405,304.14	17,761.14-	387,543.00
9330	PREPAID EXPENDITURES	20,161.65	89,119.48	109,281.13
9500	ACCOUNTS PAYABLE	1,354,989.60-	1,315,389.02	39,600.58-
9505	REFUND CLEARING ACCOUNT		594.23-	594.23-
9506	Stale Dated Warrant Liability	9,702.91-	1,388.84-	11,091.75-
9509	ACCOUNTS PAYABLE SET UP		1,219,400.51-	1,219,400.51-
9510	ACCOUNTS PAYABLE CURRENT LIAB	580.67	3,948.47-	3,367.80-
9515	CURRENT LIABILITY STRS	394.26-	.00	394.26-
9518	CURRENT LIABILITIES H & W		2,464.52	2,464.52
9519	CURRENT LIABILITIES S.U.I.	78,130.93-	91,610.75-	169,741.68-
9520	CURRENT LIABILITIES W/C	105,221.57-	41,131.99-	146,353.56-
9522	CURRENT LIABILITIES MEDICARE	125.69-	.00	125.69-
9526	CURRENT LIABILITIES USE TAX	11.43	1,537.01-	1,525.58-
9550	SISC III MONTHLY HEALTH PAYMEN	785,483.27-	10,618.29-	796,101.56-
9560	DEFERRED PAYROLL OPTION	1,408,588.55-	46,319.65	1,362,268.90-
9590	DUE TO OTHER GOVERNMENTS	89,023.38-	14,193.00	74,830.38-
9599	DUE TO GRANTOR GOVT (A/P SETUP		6,680.00-	6,680.00-
9610	DUE TO OTHER FUNDS		2,445.00-	2,445.00-
9640	CURRENT LOANS	8,992,552.68-	2,918,224.82-	11,910,777.50-
9650	DEFERRED REVENUE	267,584.45-	.00	267,584.45-
* NET YEAR TO DATE FUND BALANCE	* *	11,508,146.46 *	14,705,746.08-*	3,197,599.62-*
9791	FUND BAL-BEGINNING BALANCE	11,508,146.46-	.00	11,508,146.46-
* EXCESS REVENUES/(EXPENDITURES)	* *	.00 *	14,705,746.08-*	14,705,746.08-*

Reconciling Board Financial Summary

Accounts Payable/Receivable

1. Run a detailed ledger for 9209, 9509, 9599, and 9299 in the old year
 - a. Accounts Receivable (9200's)
 - i. You must determine what items of the original amount have not been collected
 - Either write off to revenue account (8xxx) or rebook in accounts receivable (9209)
 - b. Accounts Payable (9500's)
 - i. You must determine what items of the original have not been paid
 - Either write off to an expense account (1000-7999) or rebook in accounts payable if you still owe (9509 or 9599)

FUND	DATE	REFERENCE	VENDOR	WARRANT	FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	DEBIT	CREDIT
		TRANSACTION DESCRIPTION					
9200		ACCOUNTS RECEIVABLE					
		BALANCE FORWARD 07/01/2011					
						0.00	0.00
	07/01/2011	BB	000000		01-0000-0-9200.00-0000-0000-000-00-000-0000	27,482.16	0.00
		BEGINNING BALANCE					
	07/01/2011	BB	000000		01-7230-0-9200.00-0000-0000-000-00-000-0000	268,638.30	0.00
		BEGINNING BALANCE					
	07/01/2011	BB	000000		01-9015-0-9200.00-0000-0000-000-00-000-0000	50,533.88	0.00
		BEGINNING BALANCE					
	07/01/2011	BB	000000		01-9019-0-9200.00-0000-0000-000-00-000-0000	196,350.11	0.00
		BEGINNING BALANCE					
	07/11/2011	DC	120003		01-0000-0-9200.00-0000-0000-000-00-000-0000	0.00	275.99
		AR 110007 W/C D SPANN 6/30					
	07/27/2011	TF	970273		01-0000-0-9200.00-0000-0000-000-00-000-0000	2,081.61	0.00
		DIRECT DEPOSITS/JL					
	07/28/2011	TF	970317		01-0000-0-9200.00-0000-0000-000-00-000-0000	0.00	26,508.37
		4TH QTR INT REC @0.769%/JL					
	09/02/2011	DC	120024		01-7230-0-9200.00-0000-0000-000-00-000-0000	0.00	268,638.30
		SJVUAPCD A-E REIMB AR110020					
	11/28/2011	TF	971779		01-3310-0-9200.00-5001-0000-000-00-000-0000	0.00	341,807.00
		10/11 FED SPECIAL ED APPT/MRN					
	11/28/2011	TF	971794		01-3310-0-9200.00-5001-0000-000-00-000-0000	341,807.00	0.00
		10/11 FED SPECIAL ED APPT/MRN					
	12/28/2011	TF	972083		01-0000-0-9200.00-0000-0000-000-00-000-0000	582.25	0.00
		DIRECT DEPOSIT/JL					
	05/31/2012	TF	974039		01-0000-0-9200.00-0000-0000-000-00-000-0000	636.61	0.00
		C/W DIRECT DEPOSITS / MRN					
		TOTAL ACTIVITY					
						888,118.12	637,933.66
		ENDING BALANCE 06/30/2012					
						250,184.46	

DETAILED GENERAL LEDGER
07/01/2010 TO 06/30/2011

GLD110 H.00.22 07/16/12 13:56 PAGE 1

FUND :01 GENERAL FUND

DATE	REFERENCE VENDOR WARRANT TRANSACTION DESCRIPTION	FD-RESC-Y-OBJT.S0-GOAL-FUNC-STE-T2-TY3-TYD4	DEBIT	CREDIT
9209	ACCOUNTS RECEIVABLE SET UP			
	BALANCE FORWARD 07/01/2010		0.00	0.00
06/30/2011	TF 974960 4TH QTR INT REC @0.769%/JL	01-0000-0-9209.00-0000-0000-000-00-000-0000	26,508.37	0.00
06/30/2011	ER 110020 BUS EXHAUST RETROFIT PREM	01-7230-0-8699.00-0000-0000-000-00-000-7231	268,638.30	0.00
06/30/2011	TF 110192 CLEAR A/R	01-9019-0-9209.00-0000-0000-000-00-000-0000	155,471.41	0.00
06/30/2011	TF 110212 CLEAR A/R	01-9015-0-9209.00-0000-0000-000-00-000-0000	0.00	0.01
06/30/2011	ER 110042 K-12 ED TECH VOUCHER	01-9019-0-8699.00-0000-0000-000-00-000-0000	40,878.70	0.00
06/30/2011	ER 110041 PROP 10 4TH QTR	01-9015-0-8699.00-0000-0000-000-00-000-0000	50,533.89	0.00
06/30/2011	ER 110007 WORKERS' COMP D.SPANN	01-0000-0-2400.00-0000-7300-001-00-000-0000	879.99	0.00
	TOTAL ACTIVITY		543,010.66	0.01
	ENDING BALANCE 06/30/2011		543,010.65	

Reconciling Board Financial Summary

2. Due to Other Funds/Due From Other Funds

- a. Clear temp loan or make temp loan
- b. 9310 should always have a *positive* balance and 9610 should always have a *negative* balance

3. Stores

- a. Verify that GL matches physical inventory (either food or supplies)

4. Pre-paid Expenses

- a. Verify if you are paying in advance for services that apply to multiple years and book pre-paid expense

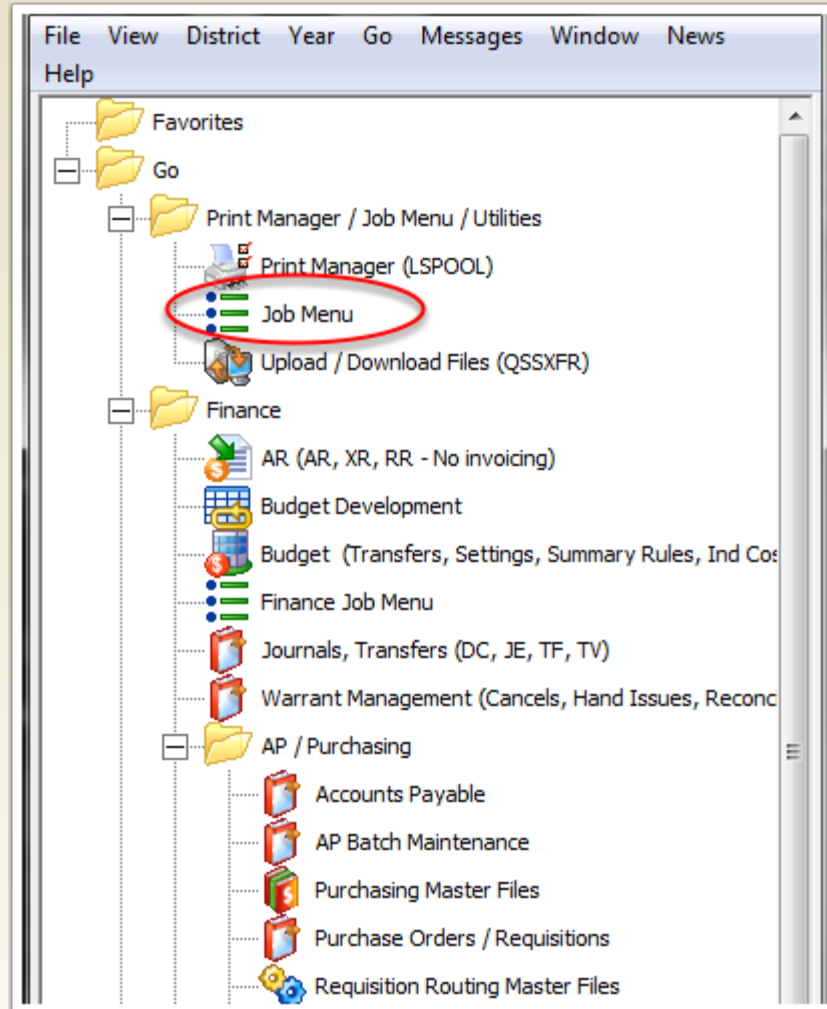
5. Refund Clearing Accounts

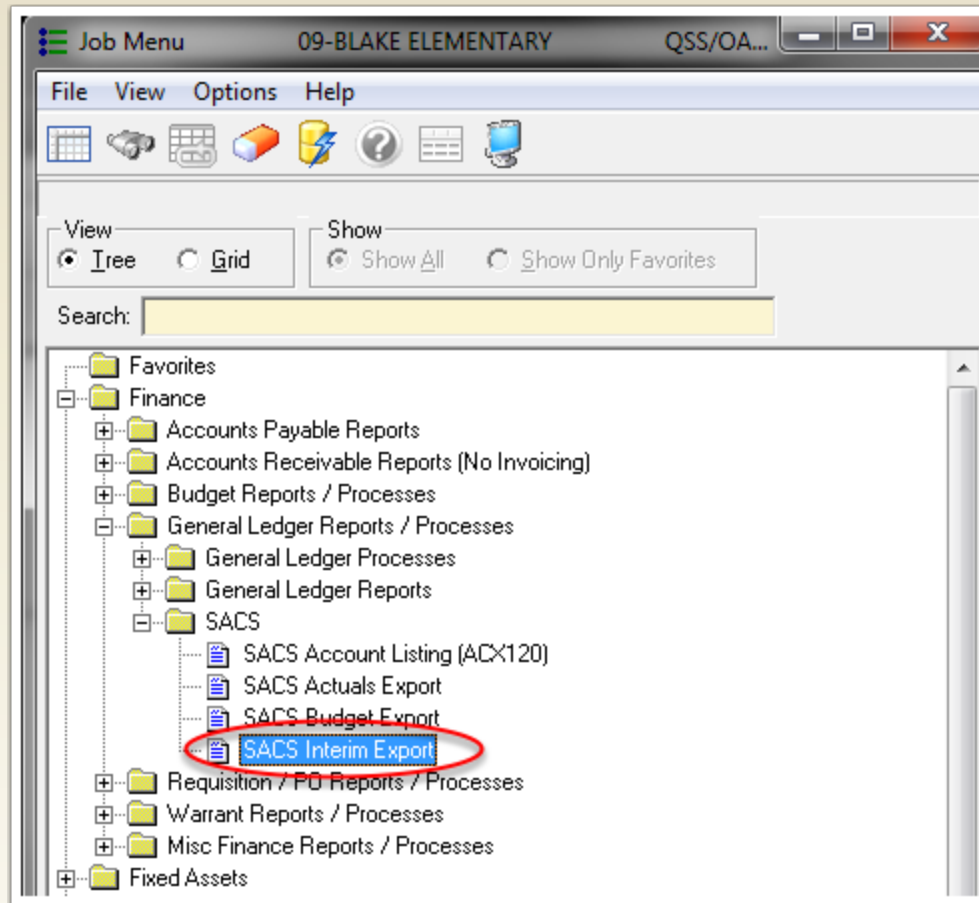
6. Accounts Payable Current Liability

7. Worker's Compensation and Unemployment Insurance

- a. Should only have a balance of the next quarterly payments in the new year

QCC Import to SACS





File Options



Main Selection* | Additional Options | Accounts

Request Export of Interim Values

District: 09 BLAKE ELEMENTARY

User Title:

“251 District Code”

Export File: E09 25109 EDJ251

LEA ID: 15 - 63354 -

Interim Period: 1 2 3



File Options



Main Selection Additional Options* Accounts

Original Budget (A)

Budget Source: GL Bud. Development Year: Model: Actuals Budget

Beg. Fund Bal. Source: GL Bud. Development Year: Model: Actuals Budget

End.Fund Bal. Source: GL Bud. Development Year: Model: Actuals Budget

Board Approved Operating Budget (B)

Budget Source: GL Bud. Development Year: Model: Actuals Budget

Beg. Fund Bal. Source: GL Bud. Development Year: Model: Actuals Budget

End.Fund Bal. Source: GL Bud. Development Year: Model: Actuals Budget

Actuals To Date (C)

Actuals Source: GL Bud. Development Year: Model: Actuals Budget

From Date: To Date: Include Unapproved GL Trans?

Projected Year Totals (D)

Budget Source: GL Bud. Development Year: Model: Actuals Budget

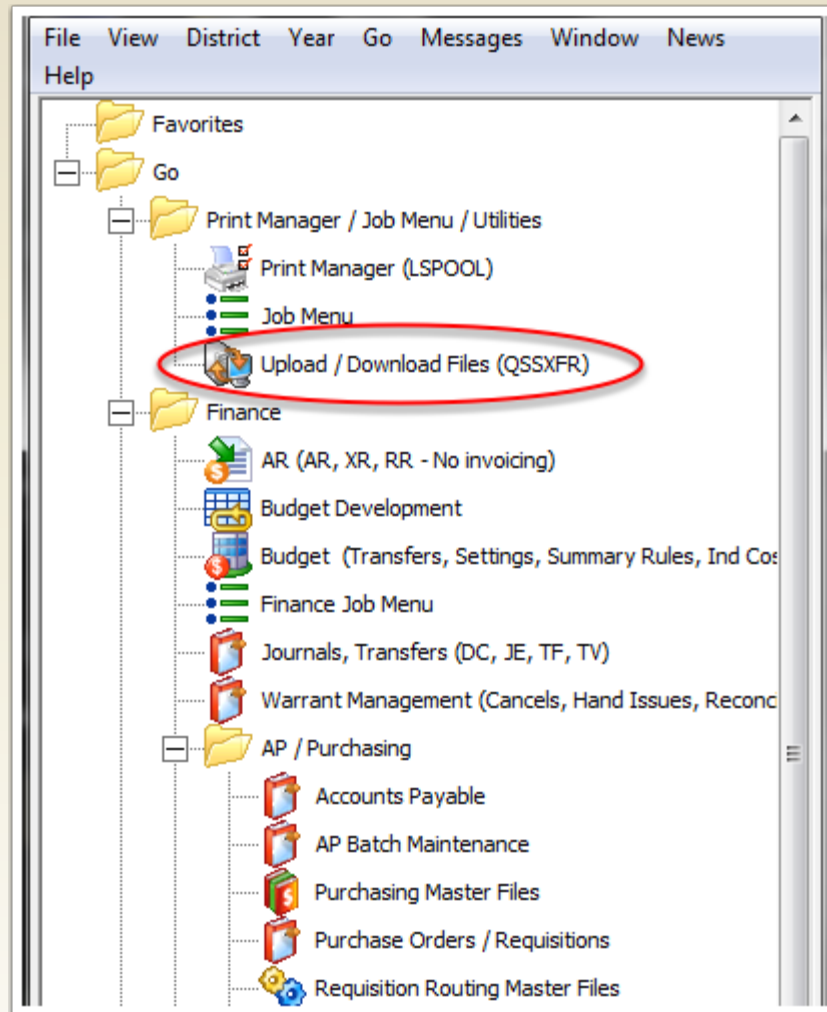
Include Budget Tfrs: Bud Tfr Cutoff Date:

Beg. Fund Bal. Source: GL Bud. Development Year: Model: Actuals Budget

End.Fund Bal. Source: GL Bud. Development Year: Model: Actuals Budget

Beg. Fund Balance: - End. Fund Balance: -

Use Chart of Accounts Rollup Values



QSSXFR - File Transfer 09 - BLAKE ELEMENTARY QSS/...

File Options Help

Transfer Rules File Data

Select Transfer Rule

- 01 - Export SACS Actuals
- 02 - Export SACS Interim**
- 03
- 04
- 05
- 06
- 07
- 08
- 09
- 10
- ..

File Settings

Server File Name: E0925109 Group: EDJ251 Account: QSSUSER

Local File Name: C:\Users\magamino\Desktop\09

E District Code 251 District Code

Rule Settings

Transfer Direction: Download to PC Server Option: Can select file, use '{}', can be wildcard (HP only)

Can Replace Existing File: Yes PC Option: Can select file name, can use '{}'

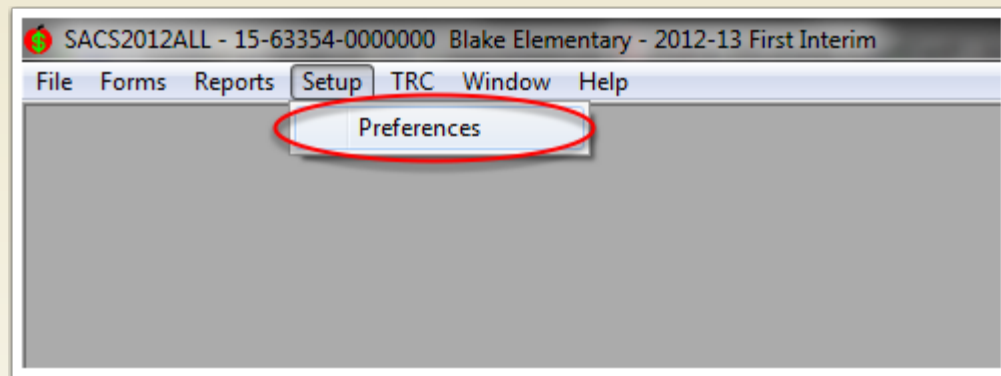
File Record Size: []

Transfer Method: ASCII

Server File Name: Edd?????.EDJ251

PC File Name: {}

Yr:2013 Dist:09 Site:0 11/9/2012 8:54 AM



Preferences

LEA Preferences System

LEA: 15-63354-0000000 Blake Elementary

Fiscal Year: 2012-13

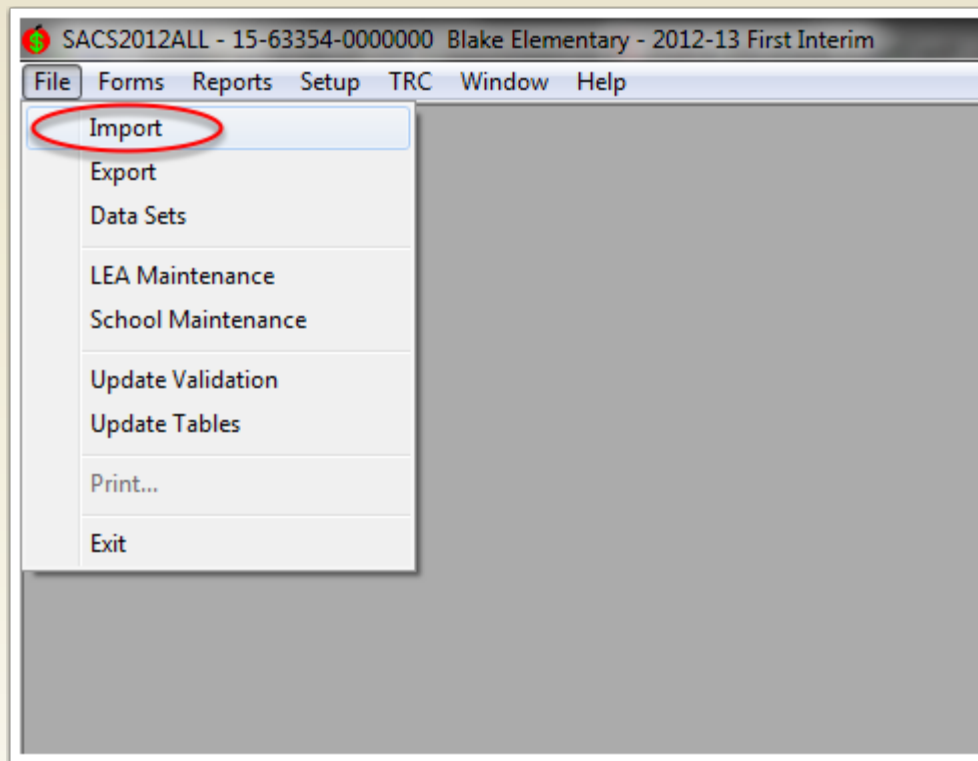
Reporting Period:

- Single Budget, July 1
- Dual Budget, July 1
- Dual Budget, Sept. 8 -->
- Unaudited Actuals
- First Interim
- Second Interim
- End of Year Projection

Actuals Type

- Estimated Actuals
- Unaudited Actuals
(FOR BUDGET REPORTING ONLY
Use Unaudited Actuals Reporting
Period for Unaudited Actuals
submission to the CDE)

Save / Close Cancel





Import

File Name

Type of Import

- Official (All data imported with no calculations or technical checks)
 Other

For EACH LEA, Fiscal Year, Reporting Period, and Type of Data being imported:

- Delete ONLY those forms (funds, supplementals, etc) being Imported
 Delete ALL Data (including GL, Supplemental and Explanation Data)

Form AI

Put in your P2 estimate

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	0.00	0.00	0.00	0.00	0.00	0%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
HIGH SCHOOL						
3. General Education	0.00	0.00	0.00	0.00	0.00	0%
4. Special Education	0.00	0.00	0.00	0.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL, K-12 ADA	0.00	0.00	0.00	0.00	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)	0.00	0.00	0.00	0.00	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

If P2 estimate is lower than original, use prior year RL ADA

Must match RLI form

COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 8th 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 & 8th 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 47060) (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.

Form RLI

FORM RLI

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	0.00	0.00	0.00
2. Inflation Increase	0041	0.00	0.00	0.00
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	0.00	0.00	0.00
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	0.00	0.00	0.00
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	0.00	0.00	0.00
c. Revenue Limit ADA	0033	0.00	0.00	0.00
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	0.00	0.00	0.00
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	0.00	0.00	0.00
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	0.00	0.00	0.00
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	0.00	0.00	0.00
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	0.00	0.00	0.00
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)	---	0.00	0.00	0.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	0.00	0.00	0.00

State COLA inflation factor amount based on statewide averages

Add on rate for BTS and meals for needy

Must match ADA on Form AI. Includes all ADA except Necessary Small Schools

Unemployment Insurance

REVENUE LIMIT - LOCAL SOURCES

25. Property Taxes	0587	0.00	← 0.00	0.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	0.00	← 0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	0.00	0.00	0.00
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	0.00	0.00	0.00

Must match total Property Taxes budgeted in 80XX

Charter In Lieu tax transfer is coded to Object 8096

OTHER ITEMS

32. Less: County Office Funds Transfer	0458	0.00	← 0.00	0.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	0.00	0.00	0.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	0.00	← 0.00	0.00

The revenue limit transferred to the county for county run programs...not your 8091 transfer to special ed.

MUST MATCH OBJECT 8011

OTHER NON-REVENUE LIMIT ITEMS

43. Core Academic Program	9001	0.00	0.00	0.00
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	0.00	0.00	0.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	0.00	0.00	0.00

Form SEMAI

Report SEMAI

First Interim
 Special Education Maintenance of Effort
 2012-13 Projected Expenditures vs. 2011-12 Actual Expenditures Comparison
 2012-13 Projected Expenditures by LEA

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00				0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00				0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00				0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00				0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00				0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00				0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00				0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00			0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3380, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									0.00

Manual Data Input
 -----Key in the most recent Unduplicated Pupil Count number. You can find this on the District Advisory Web under Funding Information



LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									0.00
	TOTAL COSTS									0.00

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

First Interim
Special Education Maintenance of Effort
2012-13 Projected Expenditures vs. 2011-12 Actual Expenditures Comparison
2011-12 Actual Expenditures by LEA

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									0.00

Manual Data Input
 ----Key in your most current Unduplicated Pupil Count number



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
	TOTAL COSTS									0.00
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
	TOTAL COSTS									0.00

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2012-13 MOE requirement.

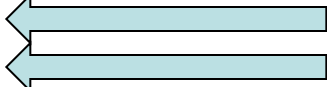
If you select the local expenditures only method to meet the MOE requirement, then the level of effort in the local expenditures only method will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditures only method will mean that the dollar amount listed in B2a of Section 3 or B2c of Section 3 will become the base for the next time you use the local expenditures only method to meet the level of effort requirement.

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

Combined state and local expenditures

Local expenditures only

A method must be selected!



Select Option 1 or Select Option 2
Must choose Option 2 if Option 1 fails

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Manual Data Input
----Used to lower prior year MOE standard (only fill out it applicable/necessary)

List exempt reductions, if any, to be used in the calculation below:

State and Local

Local Only

	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

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

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

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00 (b)</u>	

Manual Data Input
 ----Used to lower prior year MOE standard (only fill out if applicable/necessary)

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

_____ (c)

Available for MOE reduction.
 (line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement
 (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement
 (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

_____ (e) _____

Available to set aside for EIS
 (line (b) minus line (e), zero if negative)

0.00 (f)

SECTION 3

All Data on this page self extracts----
check to see if your district passes its
MOE (either one or both numbers in
Column C must be positive to pass test)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Total special education expenditures
2. Less: Expenditures paid from federal sources
3. Expenditures paid from state and local sources
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources
4. Special education unduplicated pupil count
5. Per capita state and local expenditures (A3/A4)

Column A Projected Exps. FY 2012-13 (LP-I Worksheet)	Column B Actual Expenditures FY 2011-12 (LA-I Worksheet)	Column C Difference (A - B)
0.00		
0.00		
0.00	0.00	
	0.00	
	0.00	
0.00	0.00	0.00
0.00	0.00	0.00

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

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

You will need to go on to Test B
is you do not pass Test A (if both
numbers in column C are
negative, you did not pass Test A
and need to move on to Test B

Multiyear Projection

Multiyear Projections (MYP)

- Enrollment & ADA Trends
- Revenues
- Expenditures
- Deficit Spending
- Financial Obligation
 - Current and two subsequent fiscal years

Form MYP - Unrestricted

Kern County

Multiyear Projections
Unrestricted

Form MYP

Description	Object Codes	2012-13 Budget (Form 01) (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					
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		0.00	0.00%		0.00%	
b. AR 851 Add-on (Meals, RTS, Special Adj.) (Form RL, line 5b, ID 0719)		0.00	0.00%		0.00%	
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		0.00	0.00%		0.00%	
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		0.00	0.00%	0.00	0.00%	0.00
e. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%		0.00%	
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		0.00	0.00%	0.00	0.00%	0.00
g. Deficit Factor (Form RL, line 16)		0.00000	0.00%	0.00000	0.00%	0.00000
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		0.00	0.00%	0.00	0.00%	0.00
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
j. Revenue Limit Transfers (Objects 8091 and 8097)			0.00%		0.00%	
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		0.00	0.00%		0.00%	
l. Total Revenue Limit Sources (Sum lines A1h thru A1l) (Must equal line A1)		0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299		0.00%		0.00%	
3. Other State Revenues	8300-8599		0.00%		0.00%	
4. Other Local Revenues	8600-8799		0.00%		0.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929		0.00%		0.00%	
b. Other Sources	8930-8979		0.00%		0.00%	
c. Contributions	8980-8999		0.00%		0.00%	
6. Total (Sum lines A11 thru A5)		0.00	0.00%	0.00	0.00%	0.00

NEW

Form MYP - Unrestricted

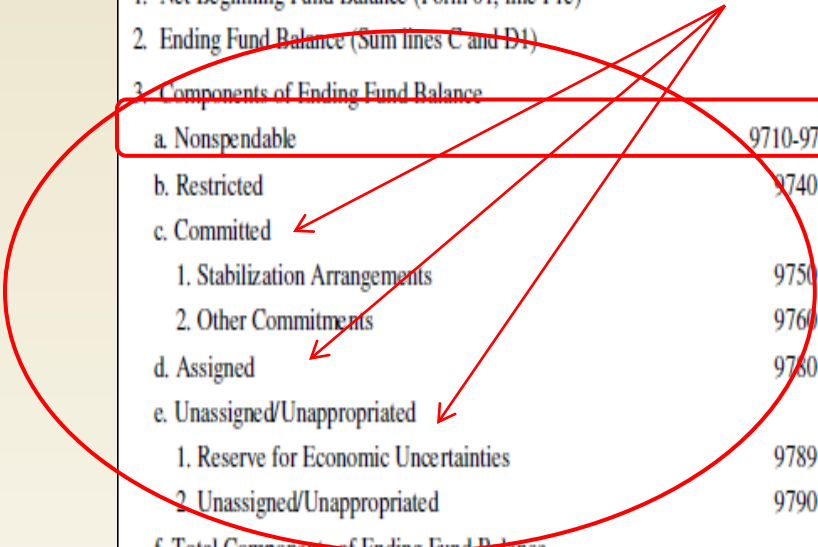
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries					
a. Base Salaries			0.00		0.00
b. Step & Column Adjustment					
c. Cost-of-Living Adjustment					
d. Other Adjustments					
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	0.00%	0.00	0.00%	0.00
2. Classified Salaries					
a. Base Salaries			0.00		0.00
b. Step & Column Adjustment					
c. Cost-of-Living Adjustment					
d. Other Adjustments					
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00%		0.00%	
9. Other Financing Uses					
a. Transfers Out	7600-7629	0.00%		0.00%	
b. Other Uses	7630-7699	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)					
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%
C. NET INCREASE (DECREASE) IN FUND BALANCE					
(Line A6 minus line B11)		0.00		0.00	

NEW

Form MYP - Unrestricted

C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		0.00		0.00	0.00
D. FUND BALANCE					
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00	0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00	0.00
3. Components of Ending Fund Balance					
a. Nonspendable	9710-9719	0.00			
b. Restricted	9740				
c. Committed					
1. Stabilization Arrangements	9750				
2. Other Commitments	9760	0.00			
d. Assigned	9780	0.00			
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties	9789	0.00			
2. Unassigned/Unappropriated	9790			0.00	0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00	0.00

GASB 54



Form MYP - Unrestricted

Description	Object Codes	2012-13 Budget (Form 01) (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
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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)		0.00		0.00		0.00
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.						

You must manually input Fund 17 reserves in the two out years

Now requires an explanation of the adjustments from the previous section . Be as detailed as necessary.

Form MYP - Restricted

Description	Object Codes	2012-13 Budget (Form 01) (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		0.00%		0.00%	
2. Federal Revenues	8100-8299		0.00%		0.00%	
3. Other State Revenues	8300-8599		0.00%		0.00%	
4. Other Local Revenues	8600-8799		0.00%		0.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929		0.00%		0.00%	
b. Other Sources	8930-8979		0.00%		0.00%	
c. Contributions	8980-8999		0.00%		0.00%	
6. Total (Sum lines A1 thru A5)		0.00	0.00%	0.00	0.00%	0.00

NEW

Form MYP - Restricted

B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries			0.00		0.00	
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999		0.00%	0.00	0.00%	0.00
2. Classified Salaries						
a. Base Salaries						
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999		0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999		0.00%		0.00%	
4. Books and Supplies	4000-4999		0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999		0.00%		0.00%	
6. Capital Outlay	6000-6999		0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399		0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629		0.00%		0.00%	
b. Other Uses	7630-7699		0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		0.00		0.00		0.00

NEW

Form MYP - Restricted

C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned						
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790			0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00

GASB 54

**Ending Fund Balance
should not be negative.**

Form MYP - Restricted

Description	Object Codes	2012-13 Budget (Form 01) (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	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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.						



Now requires an explanation of the adjustments from the previous section . Be as detailed as necessary.

Form MYP – Unrestricted/Restricted

Description	Object Codes	2012-13 Budget (Form 01) (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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.00
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)		0.00	0.00%	0.00	0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	10	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries						
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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)		0.00	0.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		0.00		0.00		0.00

New

Pre-Populated

Form MYP – Unrestricted/Restricted

Blank District Form
(may contain zeros)

July 1 Budget (Single Adoption)
General Fund
Multiyear Projections
Unrestricted/Restricted

00 00002 00
Form

If you have negative restricted fund balances you must input them here

Description	Object Codes	2012-13 Budget (Form 01) (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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z		Data entry required		Data entry required	
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 E1a thru E2c)		0.00		0.00		0.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		0.00%		0.00%		0.00%
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? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
			Response required			
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 (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		0.00		ADA must be entered		ADA must be entered
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		0.00		0.00		0.00
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)		0.00		0.00		0.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		0.00		0.00		0.00
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		62,000.00		62,000.00		62,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		62,000.00		62,000.00		62,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		NO		NO

ADA Pulls from Form A Estimated P2 Column

Manual Input of district projected actual ADA for that year, not RL ADA, if declining ADA district. This information is what pulls into C&S for Actual ADA/CBEDS ratios

Assumptions

- ADA Trends
- Revenue Projections
- Expenditure Projections
- Adjustments
- Deficit Spending
 - Contingency Plans

Cash Flow

Instructions

1. Select your district from dropdown menu
2. Enter your Deficited RL
3. Enter your State Aid
4. Input your Budget for 2012-13 and 2013-14
5. Cash Flow will populate automatically

**You can only access items highlighted in yellow
on the New Cash Flow Spreadsheet**

STEP 1

1. Select your district from the dropdown menu

- What is the purpose of selecting my district in **Step 1**?
 - Imports the State Advance Apportionment listed on the CDE Website for your district
 - Imports your Prior Year Actuals from QCC
 - Imports your Current Year Actuals from QCC
 - Determines your district payment type/plan
 - Determines your Principal Apportionment Summary based on the CDE Payment Calculator based on the passage of Proposition 30

STEP 2 & STEP 3

- **Step 2**

1. Enter your deficated base revenue limit

- Found on FORM RLI, Line 17 on the Projected Year Totals column

- **Step 3**

1. Enter your state aid estimate for revenue limit

- Found on FORM RLI, Line 42 on the Projected Year Totals column

STEP 2 & STEP 3

- **What is the purpose of Step 2 and Step 3?**
 - Revenue limit calculation to account for estimated EPA reduction applied throughout year
 - CDE applies same method when determining the Advance Apportionment EPA reduction but uses your prior year P-2 figures
 - EPA Reduction/Funds/Adjustment calculation is done automatically after STEP 2 and STEP 3.
 - You can view the calculation on the EPA Adj tab

STEP 2 & STEP 3

- **More reasons for Step 2 and Step 3...**
 - Uses your EPA reduction/adjustment to calculate the information that will be entered in cell C5 of the Taxes Pass tab (CDE Payment Calculator)
 - Taxes Pass Tab
 1. Automatically imports your advance payments from CDE website from July thru January on cell C7
 2. Cell C5 is automatically imported using your total estimated STATE AID minus your total estimated EPA REDUCTION/ADJUSTMENT

STEP 4

- **Step 4**

1. Enter your projected budget for 2012-13

2. Enter your total **Beginning Balance of Receivables** for 2012-13 (Cell C23 on STEP 4 Tab)

- You will need to print 2012-13 Financial Summary Report (GLD 500)

- Add up and enter totals from object 9200 – 9299 and object 9310

3. Enter your **Beginning Balance of Payables** for 2012-13 (Cell C23 on STEP 4 Tab)

- You will need to print 2012-13 Financial Summary Report (GLD 500)

- Add up and enter totals from object 9500 – 9599 and object 9610

4. Enter your projected budget for 2013-14

STEP 5

- Step 5
 - Your cash flow will automatically project based on information provided in Steps 1-4
 - You will need to manually set any revenue or expenditure accruals
 - Make sure your total columns match your projected budget for both 2012-13 and 2013-14

CRITERIA AND STANDARDS

Steve Mattern

Overview

Three Components to the C & S

- Criteria & Standards
- Supplemental Information
- Additional Fiscal Indicators

Complete C&S last, as data is extracted from other forms

- Minimize data input, ensure consistency
- Make sure enrollment data is accurate for prior years
- COE reviews for accuracy and reasonability

Official Budget File may be imported into 2012SACCSALL

- Be accurate in the data input
- Save time and manual entry on Unaudited Actual and Interim Reports

Form 01CSI, Page 1

1A. Calculating the District's ADA Variances

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

Enter ADA from Current Year Budget CS

Estimated ADA extracted from Form RL & MYP

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)		
Current Year (2012-13)	475.00	474.00	-0.2%	Met
1st Subsequent Year (2013-14)	480.00	480.00	0.0%	Met
2nd Subsequent Year (2014-15)	485.00	485.00	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

If Standard "Not Met" must enter explanation

Explanation:
(required if NOT met)

Form 01CSI, Page 2

Enter projected enrollment from Budget Adoption

Enter actual enrollment from CBEDS

If standard "Not Met" must enter explanation

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2012-13)	492	490	-0.4%	Met
1st Subsequent Year (2013-14)	505	505	0.0%	Met
2nd Subsequent Year (2014-15)	515	505	-1.9%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Form 01CSI, Page 3

Extracted from Form A

Extracted from previous page

Extracted from Form A and MYP

Extracted from CS 2

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	371	386	96.1%
Second Prior Year (2010-11)	352	372	94.6%
First Prior Year (2011-12)	348	373	93.3%
Historical Average Ratio:			94.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.2%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2012-13)	348	366	95.1%	Met
1st Subsequent Year (2013-14)	348	366	95.1%	Met
2nd Subsequent Year (2014-15)	348	366	95.1%	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 budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

Form 01CSI, Page 4

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

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

BRL and ADA
Extracted from
Form RL and
MYP

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
Current Year (2012-13)	1,169,389.00	1,169,389.00	0.0%	Met
1st Subsequent Year (2013-14)	1,192,776.78	1,192,777.00	0.0%	Met
2nd Subsequent Year (2014-15)	1,216,632.32	1,216,632.00	0.0%	Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

Form 01CSI, Page 5

5A Data is extracted from Form 01

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/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)	1,569,279.65	2,023,277.71	77.6%
Second Prior Year (2010-11)	1,704,899.64	2,141,691.94	79.6%
First Prior Year (2011-12)	1,693,072.00	2,129,555.97	79.5%
Historical Average Ratio:			78.9%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
		4.0%	4.0%
	74.9% to 82.9%	74.9% to 82.9%	74.9% to 82.9%

Data is extracted from Form 01 and MYP

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2012-13)	1,695,986.00	2,155,819.97	78.7%	Met
1st Subsequent Year (2013-14)	1,567,557.00	2,012,976.00	77.9%	Met
2nd Subsequent Year (2014-15)	1,584,457.00	2,029,876.00	78.1%	Met

Provide an explanation if status is "Not Met"

Form 01CSI, Page 6

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2011-12)	1,011,177.96		
Budget Year (2012-13)	1,011,177.96	0.00%	No
1st Subsequent Year (2013-14)	775,264.00	-23.33%	Yes
2nd Subsequent Year (2014-15)	342,321.00	-55.84%	Yes
Explanation: (required if Yes)	Elimination of deferred revenues, elimination of one-time revenues.		
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2011-12)	857,252.51		
Budget Year (2012-13)	854,211.51	-0.35%	No
1st Subsequent Year (2013-14)	711,745.00	-16.68%	Yes
2nd Subsequent Year (2014-15)	711,745.00	0.00%	No
Explanation: (required if Yes)	Elimination of one-time revenues.		

All data is extracted from MYP

Must explain if standard "Not Met"

Form 01CS, Page 6

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

First Prior Year (2011-12)	96,993.00		
Budget Year (2012-13)	96,993.00	0.00%	No
1st Subsequent Year (2013-14)	31,300.00	-67.73%	Yes
2nd Subsequent Year (2014-15)	88,000.00	181.15%	Yes

Explanation:
(required if Yes)

Elimination of one-time donations.

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

First Prior Year (2011-12)	249,047.23		
Budget Year (2012-13)	244,289.23	-1.91%	No
1st Subsequent Year (2013-14)	175,464.00	-28.17%	Yes
2nd Subsequent Year (2014-15)	137,464.00	-21.66%	Yes

Explanation:
(required if Yes)

Reduced one-time expenditures related to one-time revenues.

Data is extracted from MYP

Enter explanation for % change over standard

Form 01CSI, Page 7

Data is extracted from Form 01 and MYP

Enter explanation for % change over standard

Data in section 6C is extracted from section 6B

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

First Prior Year (2011-12)	794,142.93		
Budget Year (2012-13)	812,706.93	2.34%	No
1st Subsequent Year (2013-14)	646,907.00	-20.40%	Yes
2nd Subsequent Year (2014-15)	551,907.00	-14.69%	Yes

Explanation: (required if Yes)

Eliminated one-time expenditures related to one-time revenues.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2011-12)	1,965,423.47		
Budget Year (2012-13)	1,962,382.47	-0.15%	Met
1st Subsequent Year (2013-14)	1,518,309.00	-22.63%	Not Met
2nd Subsequent Year (2014-15)	1,142,066.00	-24.78%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2011-12)	1,043,190.16		
Budget Year (2012-13)	1,056,996.16	1.32%	Met
1st Subsequent Year (2013-14)	822,371.00	-22.20%	Not Met
2nd Subsequent Year (2014-15)	689,371.00	-16.17%	Not Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget 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:

Federal Revenue
(linked from 6B
if NOT met)

Elimination of deferred revenues, elimination of one-time revenues.

Explanation:

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

Elimination of one-time revenues.

Explanation:

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

Elimination of one-time donations.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget 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 expenditures 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 6B
if NOT met)

Reduced one-time expenditures related to one-time revenues.

**Explanation:
Services and Other Exps**

(linked from 6B
if NOT met)

Eliminated one-time expenditures related to one-time revenues.

Data in 6D is
extracted from
6B

Form 01CSI, Page 8

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	11,835.71	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		0.00	

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)

Data is extracted from Form 01

If standard "Not Met" put "X" in appropriate box

Enter explanation if other box is checked

Form 01CSI, Page 9

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.

Data is extracted from Form 01, 17, and MYP

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 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2012-13)	123,764.23	869,253.93	N/A	Met
1st Subsequent Year (2013-14)	162,067.56	843,749.47	N/A	Met
2nd Subsequent Year (2014-15)	126,448.98	874,266.74	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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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.

Data is extracted from Form 01 and MYP

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01, Line F2) (Form MYPI, Line D2)	Status
Current Year (2012-13)	522,119.47	Met
1st Subsequent Year (2013-14)	683,686.76	Met
2nd Subsequent Year (2014-15)	810,135.34	Met

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

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

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

Enter explanation if standard is "Not Met"

Explanation:
(required if NOT met)

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

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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)	250,000.00	Met

Data Entered
as estimate
from cash flow

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.

Enter
explanation for
standard "Not
Met"

Explanation:
(required if NOT met)

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10. CRITERION: Reserves – All data are extracted to calculate district’s reserve standard percentage.
 10A. Data is extracted from MYP (if not, click no button.)
 10B. Data is extracted from Form 01 and MYP

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.
 All other data are extracted or calculated.

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	4,332,299.16	3,592,943.00	3,206,213.00
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)	4,332,299.16	3,592,943.00	3,206,213.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	173,291.97	143,717.72	128,248.52
6. Reserve Standard - by Amount (\$62,000 for districts with 0 to 1,000 ADA, else 0)	62,000.00	62,000.00	62,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	173,291.97	143,717.72	128,248.52

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10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	200,000.00	143,717.72	128,248.52
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	31,277.53	87,516.35	102,931.32
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(37,693.72)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	3,736.07	3,736.07	3,736.07
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	197,319.88	234,970.14	234,915.91
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.55%	6.54%	7.33%
District's Reserve Standard (Section 10B, Line 7):	173,291.97	143,717.72	128,248.52
Status:	Met	Met	Met

Data is extracted from Form 01 and MYP

Enter explanation if reserve standard "Not Met"

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Click the appropriate Yes or No button

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 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 in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget 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:

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

DATA ENTRY: Enter data in the Projection column for contributions, transfers in, and transfers out for all fiscal years, except the First Prior Year and Budget Year for Contributions, which will be extracted, and click the appropriate button for item 1d; all other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2011-12)	(434,271.00)			
Budget Year (2012-13)	(419,530.00)	(14,741.00)	-3.4%	Met
1st Subsequent Year (2013-14)	(377,000.00)	(42,530.00)	-10.1%	Not Met
2nd Subsequent Year (2014-15)	(377,000.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2011-12)	0.00			
Budget Year (2012-13)	0.00	0.00	0.0%	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2011-12)	0.00			
Budget Year (2012-13)	0.00	0.00	0.0%	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects 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.

Data is extracted for 2011-12 and 2012-13

Enter data for 2013-14 and 2014-15

Enter explanation if standard "Not Met"

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S6A Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

- Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list 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	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2012
Capital Leases				
Certificates of Participation				
General Obligation Bonds	17	51/8611	51/7434	3,145,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
GO Bonds	19	51/8611	51/7434	2,370,899

This section must match audit report

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Budget 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				
General Obligation Bonds	288,900	292,288	290,100	287,625
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
GO Bonds	110,000	125,000	145,000	164,999
Total Annual Payments:	398,900	417,288	435,100	452,624
Has total annual payment increased over prior year (2011-12)?		Yes	Yes	Yes

Long Term Debt

Ending balance from audit report is entered in Principal Balance as of July 1, 2012 column

Principal and interest payments entered from payment schedule

F. LONG-TERM OBLIGATIONS

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2011, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental activities:					
General obligation bonds	\$ 3,255,000	\$ --	\$ 110,000	\$ 3,145,000	115,000
General obligation bonds	2,435,135	--	64,230	2,370,889	74,217
Net OPEB obligation	56,800	47,042	--	103,842	--
Compensated absences *	34,979	--	25,124	9,855	--
Total governmental activities	\$ 5,781,914	\$ 47,042	\$ 199,360	\$ 5,629,596	\$ 189,217

2. General Obligation Bonds

On April 16, 2003 the district issued \$4,000,000 General Obligation Bonds, election of 2002, Series 2003A bonds. The interest rate ranges from 2.0% to 5.75%.

Year Ending June 30:	Principal	Interest	Total
2012	\$ 115,000	\$ 173,900	\$ 288,900
2013	125,000	167,288	292,288
2014	130,000	160,900	290,900
2015	135,000	152,825	287,825
2016	145,000	145,200	290,200
2017	150,000	137,225	287,225
2018	160,000	128,975	288,975
2019	170,000	120,175	290,175
2020	180,000	110,825	290,825
2021	190,000	100,925	290,925
2022	200,000	90,475	290,475
2023	210,000	79,475	289,475
2024	220,000	67,925	287,925
2025	235,000	55,825	290,825
2026	245,000	42,900	287,900
2027	260,000	29,425	289,425
2028	275,000	15,125	290,125
Totals	\$ 3,145,000	\$ 1,770,388	\$ 4,923,388

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Enter data from audit report

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1.	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes		
2.	For the district's OPEB:			
	a. Are they lifetime benefits?	No		
	b. Do benefits continue past age 65?	No		
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Pay-as-you-go		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund	
		0	0	
4.	OPEB Liabilities			
	a. OPEB actuarial accrued liability (AAL)	572,289.00		
	b. OPEB unfunded actuarial accrued liability (UAAL)	572,289.00		
	c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial		
	d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2011		
5.	OPEB Contributions	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	74,161.00	74,161.00	74,161.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	42,802.00	42,802.00	42,802.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	42,802.00	42,802.00	42,802.00
	d. Number of retirees receiving OPEB benefits	7	7	7

OPEB Liability

Enter AAL, and ARC amounts from audit in Section S7A4 and S7A5

Annual OPEB Cost is as follows:

Fiscal Year Ended	Annual OPEB Cost	Annual Contribution	Percentage Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2009	\$ 74,161	\$ 47,887	65%	\$ 26,274
June 30, 2010	74,161	43,635	59%	30,526
June 30, 2011	74,161	27,119	37%	47,042
	<u>\$ 222,483</u>	<u>\$ 118,641</u>		<u>\$ 103,842</u>

Funded Status and Funding Progress is as follows:

Actuarial accrued liability (AAL)	\$	572,289
Actuarial value of plan assets		—
Unfunded actuarial accrued liability (UAAL)	\$	572,289
Funded ratio (actuarial value of plan assets/AAL)		0.00%
Covered payroll (active plan members)	\$	1,793,204
UAAL as a percentage of covered payroll		32%

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Enter number
of certificated
FTE

If MYP
assumptions
include
staffing
reductions,
should be
reflected here.

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	19.0	16.0	16.0	16.0

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

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If negotiations are settled and public disclosure documents have been filed with KCSOS, complete questions 2-3

If negotiations are settled, and public disclosure documents have not been filed with KCSOS, complete questions 2-5.

If negotiations are not settled, complete questions 6-7

<u>Negotiations Settled</u>				
2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	<input type="text"/>		
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?	<input type="text"/>		
	If Yes, date of Superintendent and CBO certification:	<input type="text"/>		
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?	<input type="text"/>		
	If Yes, date of budget revision board adoption:	<input type="text"/>		
4.	Period covered by the agreement:	Begin Date: <input type="text"/>	End Date: <input type="text"/>	
5.	Salary settlement:	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>
	One Year Agreement			
	Total cost of salary settlement	<input type="text"/>		
	% change in salary schedule from prior year	<input type="text"/>		
	or			
	Multiyear Agreement			
	Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
	% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Identify the source of funding that will be used to support multiyear salary commitments:	<input type="text"/>		
<u>Negotiations Not Settled</u>				
6.	Cost of a one percent increase in salary and statutory benefits	<input type="text" value="12,653"/>		
		Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
7.	Amount included for any tentative salary schedule increases	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

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This section should be completed by all districts, whether or not negotiations are settled

Certificated (Non-management) Health and Welfare (H&W) Benefits	(2012-13)	(2013-14)	(2014-15)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	194,888	194,888	194,888
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%
Certificated (Non-management) Prior Year Settlements			
Are any new costs from prior year settlements included in the budget?			
No			
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			
Certificated (Non-management) Step and Column Adjustments			
	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	24,810	25,237	25,616
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%
Certificated (Non-management) Attrition (layoffs and retirements)			
	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are savings from attrition included in the budget and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

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Enter classified FTE. If reducing staff, should be reflected

If negotiations are settled and public disclosure has been filed with KCSOS, complete questions 2-3. If public disclosure has not been filed complete questions 2-5.

If negotiations are not settled, complete questions 6-7

S&B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees				
DATA ENTRY: Enter all applicable data items; there are no extractions in this section.				
	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	16.7	12.7	12.7	12.7
Classified (Non-management) Salary and Benefit Negotiations				
1. Are salary and benefit negotiations settled for the budget year?	No			
Negotiations Settled				
2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:				
2b. Per Government Code Section 3547.5(b), was the 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 agreement? If Yes, date of budget revision board adoption:				
4. Period covered by the agreement: Begin Date: End Date:				
5. Salary settlement:		Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the budget 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		4.456		
		Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
7. Amount included for any tentative salary schedule increases		0	0	0

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This section should be completed by all districts, whether or not negotiations are settled

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	158,345	158,345	158,345
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%
Classified (Non-management) Prior Year Settlements			
Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget 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 budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	9,041	9,222	9,407
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

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Enter FTE

If MYP assumptions include staffing reductions, should be reflected here.

If negotiations are settled, complete question 2.

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	2.0	2.0	2.0	2.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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If negotiations are not settled, complete questions 3-4

This section should be completed by all districts, whether or not negotiations are settled

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits	1,965		
	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
4. Amount included for any tentative salary schedule increases	0	0	0

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	25,838	25,838	25,838
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

**Management/Supervisor/Confidential
Step and Column Adjustments**

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	2,947	2,991	3,036
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	5,700	5,700	5,700
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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Click the appropriate Yes or No button.

Question A3 is completed based on Criterion 2.

Explain any Yes answers in the comment section.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2. Is the system of personnel position control independent from the payroll system?	No
A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)	Yes
A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5. Has the district entered into a bargaining agreement where any of the budget or subsequent 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?	Yes

Questions?