

## **La Mesa-Spring Valley School District**

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

### ***Memorandum***

**Date:** 12/11/12

**To:** Board of Education

**From:** Brian Marshall, Superintendent  
Robyn Adams, Director, Fiscal Services

**Subject:** 2012-13 First Interim Report – Review and Approval

Assembly Bill 1200 requires Local Education Agencies (LEAs) to file two interim reports with their governing board each fiscal year. The First Interim Report covers the financial and budgetary status of the District for the period ending October 31, 2012 and the Second Interim Report covers the period ending January 31, 2013. Included in the report is a certification of financial condition as to whether the District would be able to meet its financial obligations for the current fiscal year and subsequent two fiscal years. The District will file a positive certification for the First Interim Report.

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

- Budget Revision Detail – Report of revisions to our current year (2012-13) budget since the last budget was approved in June 2012 (the 2012-13 adopted budget).
- Fund Data – Data is for the General Fund (Form 01), Restricted, Unrestricted, and Combined.
- Average Daily Attendance (Form AI) – Report of Average Daily Attendance for the current fiscal year.
- Revenue Limit Summary (Form RLI) – Report of Revenue Limit Calculation for the current fiscal year.
- Criteria and Standards (Form 01CSI) – Report of Criteria and Standards review for the First Interim reporting period.
- Interim Certification (Form CI) – Certification of Review of Criteria and Standards signed by Superintendent and President of Governing Board.
- Cash Flow – Report of monthly actual and projected cash flow for the current fiscal year. The District utilizes the San Diego County Office of Education report, which also includes historical data. The report is for the month ending November 30, 2012. Report of projected cash flow for the 2013-14 fiscal year.
- Multi-Year Projection – Report of the current year first interim budget revision as of October 31, 2012, plus two subsequent years. The District utilizes the San Diego County Office of Education model.
- Budget Assumptions – Report of assumptions used for the 2012-13 first interim revision as of October 31, 2012 and the multi-year projection for 2013-14 and 2014-15.
- Restricted Program Balances – Report of restricted program balances 2011-12 as of December 6, 2012.

**Fiscal Impact (Income/Expenditures)**

Based on the current year budget revisions, the unrestricted deficit is currently projected to be (\$1,888,679) and the restricted deficit is projected at (\$1,409,934). The restricted deficit is based on the assumption that all restricted funds carried over from 2011-12 (\$1,409,934) will be expended in the current fiscal year. Estimates of restricted ending fund balances are provided in this packet.

Please feel free to call with any questions.

Thank you for your continued support.

2012-13 1st Interim Budget Revision Detail & Comparison to  
2012-13 Adopted Budget Detail

2012-13 ADOPTED BUDGET TO 1ST INTERIM COMPARISON DETAIL  
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2012-13 ADOPTED JULY 1 2012		2012-13 1ST INTERIM OCTOBER 31 2012		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Increase/(Decrease)	
					Unrestricted	Restricted
<b>REVENUE LIMIT SOURCES</b>						
Revenue Limit State Aid	\$ 34,246,518	\$ -	\$ 39,108,230	\$ -	\$ 4,861,712	\$ -
Revenue Limit State Aid - Prior Year Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Homeowners Exemption	\$ 217,904	\$ -	\$ 215,684	\$ -	\$ (2,220)	\$ -
Secured Roll Taxes	\$ 21,701,541	\$ -	\$ 21,899,207	\$ -	\$ 197,666	\$ -
Unsecured Roll Taxes	\$ 744,323	\$ -	\$ 776,716	\$ -	\$ 32,393	\$ -
Prior Years' Taxes	\$ 1,110	\$ -	\$ 2,920	\$ -	\$ 1,810	\$ -
Supplemental Tax	\$ 378,378	\$ -	\$ 417,980	\$ -	\$ 39,602	\$ -
Education Revenue Augmentation Fund (E)	\$ (2,425,834)	\$ -	\$ (2,631,173)	\$ -	\$ (205,339)	\$ -
Community Day School (Quest Academy)	\$ (88,018)	\$ 88,018	\$ (121,019)	\$ 121,019	\$ (33,001)	\$ 33,001
Special Ed - Transfer	\$ (1,729,140)	\$ 1,729,140	\$ (1,648,863)	\$ 1,648,863	\$ 80,277	\$ (80,277)
PERS Reduction	\$ 156,275	\$ -	\$ 162,623	\$ -	\$ 6,348	\$ -
Special Ed - Prop Tax Trnsfr per EC SELPA	\$ -	\$ 365,184	\$ -	\$ 365,184	\$ -	\$ -
Special Ed - Property Tax Prior Yr Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue Limit Sources</b>	<b>\$ 53,210,455</b>	<b>\$ 2,182,342</b>	<b>\$ 58,530,124</b>	<b>\$ 2,195,066</b>	<b>\$ 5,319,669</b>	<b>\$ (47,276)</b>
<b>FEDERAL REVENUE</b>						
PL874 M&O - Federal Impact Aid	\$ 51,306	\$ -	\$ 51,306	\$ -	\$ -	\$ -
Tijuana Slough	\$ 3	\$ -	\$ 3	\$ -	\$ -	\$ -
Miscellaneous Federal - MediCal Billing	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Education Jobs - Additional Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sp. Ed-IDEA, Preschl, LI, Staff Dev., Pers.	\$ -	\$ 2,114,166	\$ -	\$ 2,141,859	\$ -	\$ 27,703
Sp. Ed-IDEA, Local Assistance - ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sp. Ed- Prschl Part B Non RIS	\$ -	\$ 168,289	\$ -	\$ 168,289	\$ -	\$ -
Sp. Ed-Prschl Local Part B RIS	\$ -	\$ 277,410	\$ -	\$ 315,582	\$ -	\$ 38,172
Sp. Ed-Prschl Local - ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sp. Ed-Mental Health Funds	\$ -	\$ 94,976	\$ -	\$ 94,976	\$ -	\$ -
Sp. Ed. Preschool Staff Dev	\$ -	\$ 1,147	\$ -	\$ 1,147	\$ -	\$ -
Sp. Ed. Early Intervention Grant	\$ -	\$ 25,595	\$ -	\$ 25,040	\$ -	\$ (555)
Title I - Basic	\$ -	\$ 1,999,839	\$ -	\$ 1,997,459	\$ -	\$ (2,380)
Title I - Carryover Prior Year	\$ -	\$ -	\$ -	\$ 175,172	\$ -	\$ 175,172
Title I - Program Improvement	\$ -	\$ -	\$ -	\$ 52,078	\$ -	\$ 52,078
Title II Part A - Improving Teacher Quality	\$ -	\$ 525,881	\$ -	\$ 523,900	\$ -	\$ (1,981)
Title II Part A - Carryover Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title II Part A - Carryover Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title II Part D - ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title III Immigrant Ed.	\$ -	\$ -	\$ -	\$ 29,700	\$ -	\$ 29,700
Title III Language English Proficient - Based	\$ -	\$ 299,772	\$ -	\$ 262,120	\$ -	\$ (37,652)
Title III - Carryover Prior Year	\$ -	\$ -	\$ -	\$ 206,139	\$ -	\$ 206,139
Homeless Children Education	\$ -	\$ 25,793	\$ -	\$ -	\$ -	\$ (25,793)
MAA Billing - Unrestricted Federal Revenue	\$ -	\$ 200,000	\$ -	\$ 306,991	\$ -	\$ 106,991
MAA Billing - Unrestricted Federal PY CO	\$ -	\$ 116,681	\$ -	\$ -	\$ -	\$ (116,681)
<b>Total Federal Revenue</b>	<b>\$ 201,309</b>	<b>\$ 5,349,539</b>	<b>\$ 201,309</b>	<b>\$ 6,300,452</b>	<b>\$ 6,301,761</b>	<b>\$ 450,973</b>
<b>OTHER STATE REVENUE</b>						
Special Education Infant	\$ -	\$ 806,858	\$ -	\$ 806,858	\$ -	\$ -
Economic Impact Aid	\$ -	\$ 1,082,070	\$ -	\$ 1,082,070	\$ -	\$ -
Economic Impact Aid	\$ -	\$ 603,681	\$ -	\$ 603,681	\$ -	\$ -
HTS Transportation	\$ -	\$ 844,255	\$ -	\$ 827,343	\$ -	\$ (16,912)
SE Transportation	\$ -	\$ 108,196	\$ -	\$ 106,032	\$ -	\$ (2,164)
Class Size Reduction (incl penalties for clas	\$ 2,915,262	\$ -	\$ 2,913,589	\$ -	\$ (1,673)	\$ -
Mandated Cost Reimbursement	\$ -	\$ -	\$ 333,691	\$ -	\$ 333,691	\$ -
Lottery (based on PY annual ADA)	\$ 1,404,756	\$ 282,737	\$ 1,476,184	\$ 357,141	\$ 71,428	\$ 74,404
Lottery - Prior Year Adjustment	\$ -	\$ -	\$ 67,141	\$ 68,872	\$ 67,141	\$ 68,872
Oral Lith Testing	\$ 9,000	\$ -	\$ 9,260	\$ -	\$ 260	\$ -

2012-13 ADOPTED BUDGET TO 1ST INTERIM COMPARISON DETAIL  
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2012-13 ADOPTED JULY 1, 2012			2012-13 1ST INTERIM OCTOBER 31, 2012			Variances		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Supplemental Hly Programs	\$ 434,868	\$ -	\$ 434,868	\$ 434,868	\$ -	\$ 434,868	\$ -	\$ -	\$ -
Assessment Testing	\$ 25,335	\$ -	\$ 25,335	\$ 25,335	\$ -	\$ 25,335	\$ -	\$ -	\$ -
Community Day School	\$ 22,910	\$ -	\$ 22,910	\$ 22,910	\$ -	\$ 22,910	\$ -	\$ -	\$ -
Deferred Maintenance State Funding	\$ 491,597	\$ -	\$ 491,597	\$ 491,597	\$ -	\$ 491,597	\$ -	\$ -	\$ -
Physical Educ Teacher Incentive Grant	\$ 264,126	\$ -	\$ 264,126	\$ 264,126	\$ -	\$ 264,126	\$ 36	\$ -	\$ 36
National Board Cert Teacher	\$ 3,355	\$ -	\$ 3,355	\$ 3,355	\$ -	\$ 3,355	\$ -	\$ -	\$ -
Community Based Tutoring	\$ 78,054	\$ -	\$ 78,054	\$ 78,054	\$ -	\$ 78,054	\$ (2)	\$ -	\$ (2)
School Safety & Violence Prevention	\$ 30,690	\$ -	\$ 30,690	\$ 30,690	\$ -	\$ 30,690	\$ -	\$ -	\$ -
Arts and Music Block Grant	\$ 175,082	\$ -	\$ 175,082	\$ 175,082	\$ -	\$ 175,082	\$ 13	\$ -	\$ 13
Supplemental School Counselling	\$ 188,806	\$ -	\$ 188,806	\$ 188,806	\$ -	\$ 188,806	\$ -	\$ -	\$ -
GATE	\$ 93,273	\$ -	\$ 93,273	\$ 93,273	\$ -	\$ 93,273	\$ -	\$ -	\$ -
Instr Materials - State Textbooks	\$ 721,434	\$ -	\$ 721,434	\$ 721,434	\$ -	\$ 721,434	\$ 1	\$ -	\$ 1
Peer Assistance & Review	\$ 57,849	\$ -	\$ 57,849	\$ 57,849	\$ -	\$ 57,849	\$ -	\$ -	\$ -
Intensive Prof. Dev. Reading Block Grant	\$ 62,130	\$ -	\$ 62,130	\$ 62,130	\$ -	\$ 62,130	\$ -	\$ -	\$ -
Staff Development - Administration	\$ 26,671	\$ -	\$ 26,671	\$ 26,671	\$ -	\$ 26,671	\$ 1	\$ -	\$ 1
Pupil Retention Block Grant	\$ 3,432	\$ -	\$ 3,432	\$ 3,432	\$ -	\$ 3,432	\$ -	\$ -	\$ -
Teacher Credentialing Block Grant	\$ 120,615	\$ -	\$ 120,615	\$ 120,615	\$ -	\$ 120,615	\$ 58	\$ -	\$ 58
Professional Development Block Grant	\$ 598,824	\$ -	\$ 598,824	\$ 598,824	\$ -	\$ 598,824	\$ -	\$ -	\$ -
Targeted Inst. Impr. Block Grant (50% HRS Tr	\$ 939,600	\$ -	\$ 939,600	\$ 829,592	\$ -	\$ 829,592	\$ (110,008)	\$ -	\$ (110,008)
School Improvmt & Library Block Grant	\$ 1,197,859	\$ -	\$ 1,197,859	\$ 1,197,859	\$ -	\$ 1,197,859	\$ -	\$ -	\$ -
Professional Dev. Math & Reading	\$ 29,060	\$ -	\$ 29,060	\$ 29,060	\$ -	\$ 29,060	\$ -	\$ -	\$ -
Special Education Mental Health - Non ABE	\$ -	\$ 61,525	\$ 61,525	\$ -	\$ 169,003	\$ 169,003	\$ -	\$ 107,478	\$ 107,478
Special Education Mental Health - Non ABE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education Infant Discretionary	\$ -	\$ 20,486	\$ 20,486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workability (formerly Resr 3405)	\$ -	\$ 18,128	\$ 18,128	\$ -	\$ 18,128	\$ 18,128	\$ -	\$ -	\$ -
Spec Ed Low Incidence Entitlement (former	\$ -	\$ 2,820	\$ 2,820	\$ -	\$ 2,820	\$ 2,820	\$ -	\$ -	\$ -
Spec Ed Personnel Staff Dev (formerly Res	\$ -	\$ 3,554	\$ 3,554	\$ -	\$ 3,655	\$ 3,655	\$ -	\$ -	\$ -
<b>Total Other State Revenue</b>	<b>\$ 9,894,368</b>	<b>\$ 3,834,340</b>	<b>\$ 13,728,708</b>	<b>\$ 10,255,534</b>	<b>\$ 4,045,503</b>	<b>\$ 14,301,037</b>	<b>\$ 360,946</b>	<b>\$ 211,293</b>	<b>\$ 572,239</b>
<b>RESOURCE</b>									
OTHER LOCAL REVENUES									
Sale of Equipment (county auction)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Fees	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	\$ -
Leases and Rentals (INCL SVE CC)	\$ 210,850	\$ -	\$ 210,850	\$ 232,444	\$ -	\$ 232,444	\$ 21,594	\$ -	\$ 21,594
Interest - General Fund	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Interest - TRANS	\$ 105,000	\$ -	\$ 105,000	\$ 105,000	\$ -	\$ 105,000	\$ -	\$ -	\$ -
Other Fees & Contracts	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ -	\$ -
Other Local (2% COBRA admin, misc fees,	\$ 35,000	\$ -	\$ 35,000	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ -	\$ -
Donations (revenue recognized when recd)	\$ -	\$ -	\$ -	\$ 107,199	\$ -	\$ 107,199	\$ 107,199	\$ -	\$ 107,199
Mini-Grants (revenue recognized when recd)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Revenue (revenue recognized)	\$ -	\$ -	\$ -	\$ 1,124	\$ -	\$ 1,124	\$ 1,124	\$ -	\$ 1,124
Deferred Maint. Local Funds	\$ 915,8699	\$ -	\$ 915,8699	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Redevelopment	\$ 9625/8625	\$ -	\$ 9625/8625	\$ -	\$ 34,013	\$ 34,013	\$ -	\$ -	\$ 34,013
Transportation Fees From Individuals (bus	\$ 7230/8675	\$ -	\$ 7230/8675	\$ -	\$ 26,000	\$ 26,000	\$ -	\$ -	\$ 26,000
Transportation HTS / LEA billing	\$ 7240/8677	\$ -	\$ 7240/8677	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 5,000
Transportation Misc billing	\$ 7230/8699	\$ -	\$ 7230/8699	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 10,000
Spec Ed Apport Transfer East County SELF	\$ 6500/8792	\$ -	\$ 6500/8792	\$ -	\$ 5,766,236	\$ 5,766,236	\$ -	\$ -	\$ 5,766,236
Spec Ed Apport - PY Adj	\$ 6500/8792-999	\$ -	\$ 6500/8792-999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
After School Learning - ASES	\$ 9065/8677	\$ -	\$ 9065/8677	\$ -	\$ 1,237,333	\$ 1,237,333	\$ -	\$ -	\$ 1,237,333
After School Learning - PY Adjustment	\$ 9065/8677/999	\$ -	\$ 9065/8677/999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CPPW - Wellness Grant	\$ 9515-001/8677	\$ -	\$ 9515-001/8677	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SDYS PE Grant	\$ 9515-002/8677	\$ -	\$ 9515-002/8677	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 100,000
<b>Total Other Local Revenue</b>	<b>\$ 405,850</b>	<b>\$ 7,178,582</b>	<b>\$ 7,584,432</b>	<b>\$ 536,767</b>	<b>\$ 7,775,349</b>	<b>\$ 7,775,349</b>	<b>\$ 129,917</b>	<b>\$ -</b>	<b>\$ 129,917</b>
<b>Total Revenue</b>	<b>\$ 6,371,322</b>	<b>\$ 19,044,773</b>	<b>\$ 25,416,095</b>	<b>\$ 69,523,734</b>	<b>\$ 19,659,703</b>	<b>\$ 89,183,437</b>	<b>\$ 58,10,532</b>	<b>\$ 614,930</b>	<b>\$ 6,425,462</b>

2012-13 ADOPTED BUDGET TO 1ST INTERIM COMPARISON DETAIL  
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2012-13 ADOPTED BUDGET		1012-13 INTERIM OF OCTOBER 31, 2012		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
<b>EXPENDITURES</b>						
<b>1000 - CERTIFICATED SALARIES</b>						
1100	\$ 31,835,811	\$ 5,701,919	\$ 32,081,011	\$ 5,947,971	\$ 245,200	\$ 246,062
1200	\$ 1,370,252	\$ 2,440,832	\$ 1,376,522	\$ 2,500,496	\$ 6,270	\$ 59,664
1300	\$ 3,064,501	\$ 159,784	\$ 3,048,503	\$ 162,549	\$ (15,998)	\$ 2,785
1900	\$ 292,276	\$ 594,739	\$ 333,887	\$ 657,496	\$ 41,611	\$ 62,757
<b>Total Certificated Salaries</b>	<b>\$ 36,562,840</b>	<b>\$ 8,297,254</b>	<b>\$ 36,839,923</b>	<b>\$ 9,268,512</b>	<b>\$ 277,083</b>	<b>\$ 371,258</b>
<b>2000 - CLASSIFIED SALARIES</b>						
2100	\$ 108,260	\$ 2,212,222	\$ 115,545	\$ 2,402,093	\$ 7,285	\$ 189,871
2200	\$ 2,451,004	\$ 2,956,500	\$ 2,456,993	\$ 3,057,800	\$ 5,989	\$ 101,300
2300	\$ 585,671	\$ 321,743	\$ 556,774	\$ 321,642	\$ (28,897)	\$ (101)
2400	\$ 4,206,810	\$ 373,775	\$ 4,173,397	\$ 421,493	\$ (33,413)	\$ 47,718
2900	\$ 730,052	\$ 867,870	\$ 759,666	\$ 798,665	\$ 29,614	\$ (69,205)
<b>Total Classified Salaries</b>	<b>\$ 8,081,797</b>	<b>\$ 6,322,110</b>	<b>\$ 8,062,375</b>	<b>\$ 7,001,693</b>	<b>\$ (19,412)</b>	<b>\$ 269,583</b>
<b>3000 - EMPLOYEE BENEFITS</b>						
3111-3112	\$ 3,050,967	\$ 737,810	\$ 3,005,612	\$ 781,058	\$ (45,355)	\$ 43,248
3211-3212	\$ 956,918	\$ 803,466	\$ 933,954	\$ 792,369	\$ (22,964)	\$ (11,097)
3311-3322	\$ 1,097,837	\$ 623,363	\$ 1,116,159	\$ 672,868	\$ 18,322	\$ 49,505
3401-3402	\$ 4,296,117	\$ 2,099,043	\$ 4,351,003	\$ 2,148,356	\$ 54,886	\$ 49,313
3501-3502	\$ 498,210	\$ 176,328	\$ 497,211	\$ 189,513	\$ (999)	\$ 13,185
3601-3602	\$ 941,420	\$ 333,413	\$ 938,289	\$ 353,458	\$ (3,131)	\$ 20,045
3701-3752	\$ 1,013,736	\$ 41,950	\$ 1,013,736	\$ 30,467	\$ -	\$ (11,483)
3801-3802	\$ 5,529	\$ 89,112	\$ 16,678	\$ 86,919	\$ 11,149	\$ (2,193)
3901-3902	\$ 1,267,483	\$ 400,190	\$ 1,263,297	\$ 436,139	\$ (4,186)	\$ 35,949
<b>Total Employee Benefits</b>	<b>\$ 13,728,217</b>	<b>\$ 5,304,666</b>	<b>\$ 13,435,939</b>	<b>\$ 5,491,147</b>	<b>\$ 7,122</b>	<b>\$ 186,462</b>
<b>4000 - BOOKS AND SUPPLIES</b>						
4100	\$ 283,213	\$ 282,737	\$ 283,407	\$ 426,013	\$ 194	\$ 143,276
4200	\$ 1,335	\$ -	\$ 7,127	\$ 5,980	\$ 5,792	\$ 5,980
4300	\$ 802,783	\$ 2,648,270	\$ 1,160,398	\$ 3,687,609	\$ 357,615	\$ 939,339
4400	\$ 232,540	\$ 7,426	\$ 233,850	\$ 67,428	\$ 1,310	\$ 60,002
<b>Total Books and Supplies</b>	<b>\$ 1,319,871</b>	<b>\$ 2,938,433</b>	<b>\$ 1,624,782</b>	<b>\$ 4,087,030</b>	<b>\$ 304,911</b>	<b>\$ 1,146,597</b>
<b>5000 - SERVICES, OTHER EXPENSES</b>						
5200	\$ 86,622	\$ 483,061	\$ 94,663	\$ 376,341	\$ 8,041	\$ (106,720)
5300	\$ 24,155	\$ -	\$ 18,568	\$ -	\$ (5,587)	\$ -
5400-5450	\$ 484,095	\$ 30,361	\$ 483,804	\$ 30,361	\$ (291)	\$ -
5500	\$ 2,202,767	\$ -	\$ 2,202,903	\$ -	\$ 136	\$ -
5600	\$ 578,080	\$ 30,127	\$ 622,380	\$ 35,355	\$ 44,300	\$ 5,228
5700	\$ (444,722)	\$ (62,960)	\$ (439,840)	\$ (71,703)	\$ 4,882	\$ (8,743)
5800	\$ 927,603	\$ 1,825,272	\$ 991,129	\$ 2,661,869	\$ 63,526	\$ 836,597
5900	\$ 103,687	\$ 2,229	\$ 107,749	\$ 2,684	\$ 4,062	\$ 455
<b>Total Services, Other Expenses</b>	<b>\$ 3,962,287</b>	<b>\$ 2,308,090</b>	<b>\$ 4,081,356</b>	<b>\$ 3,034,907</b>	<b>\$ 119,069</b>	<b>\$ 726,817</b>
<b>Total</b>	<b>\$ 84,538,880</b>	<b>\$ 25,933,508</b>	<b>\$ 84,538,880</b>	<b>\$ 25,933,508</b>	<b>\$ -</b>	<b>\$ -</b>

2012-13 ADOPTED BUDGET TO 1ST INTERIM COMPARISON DETAIL  
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2011-12 ADOPTED JULY 1, 2012		2012-13 1ST INTERIM OCTOBER 31, 2012		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
	Combined	Combined	Combined	Combined	Increase/(Decrease)	Combined Variance
<b>6000 - CAPITAL OUTLAY</b>						
Sites and Improvement of Sites	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ -
Building & Improvements	\$ -	\$ -	\$ -	\$ 1,838	\$ -	\$ 1,838
Equipment - New	\$ -	\$ -	\$ 130,000	\$ 7,026	\$ 130,000	\$ 7,026
Equipment - Replacement	\$ 61,700	\$ 10,000	\$ 130,731	\$ 18,730	\$ 69,031	\$ 8,730
<b>Total Capital Outlay</b>	\$ 61,700	\$ 16,000	\$ 260,731	\$ 33,594	\$ 199,031	\$ 17,564
<b>7000 - OTHER OUTGO</b>						
Indirect Cost - CATEGORICAL FUNDS	\$ (200,591)	\$ 200,591	\$ (208,424)	\$ 208,424	\$ (7,833)	\$ 7,833
Debt Service Pmts - NEW RICOH EQUIP	\$ 32,559	\$ -	\$ 32,559	\$ -	\$ -	\$ -
Transfers of Indirect Interfund - CN & CDC	\$ (23,765)	\$ -	\$ (229,716)	\$ -	\$ (205,951)	\$ -
<b>Total Other Outgo &amp; Support</b>	\$ (191,797)	\$ 200,591	\$ (405,581)	\$ 208,424	\$ (213,784)	\$ 7,833
<b>Total Expenditures</b>	\$ 62,924,905	\$ 26,397,143	\$ 89,322,048	\$ 29,725,307	\$ 734,620	\$ 2,726,164
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	\$ 788,282	\$ (7,352,370)	\$ (6,564,023)	\$ (9,465,604)	\$ 5,075,912	\$ (2,113,234)
Other Financing Sources and Uses						
<b>8000 - TRANSFERS IN</b>						
Interfund xfr 40 - Cert & Class Early Retire In	\$ 399,564	\$ -	\$ 399,564	\$ -	\$ -	\$ -
Interfund xfr 17 - Opt-Out Wellness & Misc	\$ 30,999	\$ -	\$ 30,999	\$ -	\$ -	\$ -
Interfund xfr 17-opt out 1x 1% silyr reduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund xfr 40-Reserve Funds to Genl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund-Sunshine Child Nutrition	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -
<b>Total Transfers In</b>	\$ 430,563	\$ -	\$ 431,063	\$ -	\$ 500	\$ -
<b>7000 - TRANSFERS OUT</b>						
Other Transfers Out - Option Out Transfer	\$ (128,282)	\$ -	\$ (128,282)	\$ -	\$ -	\$ -
<b>Total Transfers Out</b>	\$ (128,282)	\$ -	\$ (128,282)	\$ -	\$ -	\$ -
<b>8900 - CONTRIBUTIONS</b>						
Supplemental Hourly Contribution	\$ 434,868	\$ -	\$ 434,868	\$ -	\$ -	\$ -
Supplemental Hourly Contribution	\$ (434,868)	\$ -	\$ (434,868)	\$ -	\$ -	\$ -
Lottery Contribution	\$ 1,121,543	\$ -	\$ 1,121,543	\$ -	\$ -	\$ -
Lottery Contribution	\$ (1,121,543)	\$ -	\$ (1,121,543)	\$ -	\$ -	\$ -
Class Size Reduction Contribution	\$ 2,915,282	\$ -	\$ 2,913,589	\$ -	\$ (1,673)	\$ -
Class Size Reduction Contribution	\$ (2,915,262)	\$ -	\$ (2,913,589)	\$ -	\$ 1,673	\$ -
Special Education Encroachment	\$ (3,304,010)	\$ 3,304,010	\$ (3,903,156)	\$ 3,903,156	\$ (599,146)	\$ 599,146
Home To School Transp. Encroachment	\$ (230,213)	\$ 230,213	\$ (247,125)	\$ 247,125	\$ (16,912)	\$ 16,912
Special Ed Transp. Encroachment	\$ (1,601,284)	\$ 1,601,284	\$ (1,688,535)	\$ 1,688,535	\$ (87,241)	\$ 87,241
Restricted Maintenance Contribution	\$ (1,747,053)	\$ 1,747,053	\$ (1,747,053)	\$ 1,747,053	\$ -	\$ -
Supplemental Grant Transfer to Transporta	\$ (469,800)	\$ -	\$ (469,800)	\$ -	\$ -	\$ -
Supplemental Grant Transfer from TIIIC	\$ -	\$ 469,800	\$ -	\$ 469,800	\$ -	\$ -
CPPW Contribution	\$ (7,352,370)	\$ 7,352,370	\$ (8,055,669)	\$ 8,055,669	\$ (703,299)	\$ 703,299
<b>Total Contributions</b>	\$ (2,050,889)	\$ 7,352,370	\$ (3,022,281)	\$ 8,055,669	\$ (702,799)	\$ 703,299
<b>Total Other Financing Sources and Uses</b>	\$ (2,050,889)	\$ 7,352,370	\$ (3,022,281)	\$ 8,055,669	\$ (702,799)	\$ 703,299
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	\$ (6,261,792)	\$ -	\$ (6,251,792)	\$ (1,409,934)	\$ 4,373,113	\$ (1,409,934)
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	\$ (6,261,792)	\$ -	\$ (6,251,792)	\$ (1,409,934)	\$ 4,373,113	\$ (1,409,934)

2012-13 ADOPTED BUDGET TO 1ST INTERIM COMPARISON DETAIL  
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2012-13 ADOPTED JULY 1, 2012		10/2-13 1ST INTERIM OCTOBER 31, 2012		Variance				
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined			
<b>BEGINNING FUND BALANCE</b>	\$ 11,051,224	\$ 1,409,934	\$ 12,461,158	\$ 11,051,224	\$ 1,409,934	\$ 12,461,158	\$ 0	\$ (0)	\$ (0)
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	\$ (6,261,792)	\$ -	\$ (6,261,792)	\$ (1,888,679)	\$ (1,409,934)	\$ (3,298,613)	\$ 4,373,113	\$ (1,409,934)	\$ 2,963,179
<b>ENDING FUND BALANCE</b>	\$ 4,789,432	\$ 1,409,934	\$ 6,199,366	\$ 9,162,545	\$ -	\$ 9,162,545	\$ 4,373,113	\$ (1,409,934)	\$ 2,963,179
<b>COMPONENTS OF ENDING FUND BALANCE</b>									
<i>Non Spendable</i>									
Revolving Cash	\$ 43,650	\$ -	\$ 43,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stores	\$ 145,642	\$ -	\$ 145,642	\$ -	\$ -	\$ -	\$ (0)	\$ -	\$ (0)
<i>Assigned Balances</i>									
Option Out Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000	\$ -	\$ 700,000
Capital Equipment Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vacation Balance @ June 30, 2012	\$ -	\$ -	\$ -	\$ 852,350	\$ -	\$ 852,350	\$ 852,350	\$ -	\$ 852,350
Lottery 1112 Revenue	\$ -	\$ -	\$ -	\$ 1,499,382	\$ -	\$ 1,499,382	\$ 1,499,382	\$ -	\$ 1,499,382
School Site Discretionary Carryover	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Donations, Mini Grants, Carryover	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Maintenance	\$ -	\$ -	\$ -	\$ 1,042,978	\$ -	\$ 1,042,978	\$ 1,042,978	\$ -	\$ 1,042,978
Deferral/Cash Flow Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Restricted Balances</i>									
Restricted Program Balances	\$ -	\$ 1,409,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,409,934)	\$ (1,409,934)
	EU Reserve %								
	3.00%								
<i>Unassigned/Unappropriated</i>									
Economic Uncertainties 3%	\$ 2,683,510	\$ -	\$ 2,683,510	\$ 2,787,393	\$ -	\$ 2,787,393	\$ 103,884	\$ -	\$ 103,884
Add'l 2% Board Reserve	\$ 1,789,007	\$ -	\$ 1,789,007	\$ 1,858,207	\$ -	\$ 1,858,207	\$ 69,201	\$ -	\$ 69,201
Undesignated/Unappropriated	\$ 127,623	\$ -	\$ 127,623	\$ 232,942	\$ -	\$ 232,942	\$ 105,319	\$ -	\$ 105,319
<b>TOTAL ENDING FUND BALANCE</b>	\$ 4,789,432	\$ 1,409,934	\$ 6,199,366	\$ 9,162,545	\$ -	\$ 9,162,545	\$ 4,373,113	\$ (1,409,934)	\$ 2,963,179



Form 011 ~ Unrestricted General Fund Revenue &  
Expenditures

2012-13 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	53,210,455.00	58,530,124.00	6,314,045.57	58,530,124.00	0.00	0.0%
2) Federal Revenue		8100-8299	201,309.00	201,309.00	17,835.84	201,309.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,894,588.00	10,255,534.00	2,107,712.43	10,255,534.00	0.00	0.0%
4) Other Local Revenue		8600-8799	406,850.00	536,767.00	205,955.87	536,767.00	0.00	0.0%
5) TOTAL, REVENUES			63,713,202.00	69,523,734.00	8,645,549.71	69,523,734.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	36,562,840.00	36,839,923.00	11,992,133.97	36,839,923.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,081,787.00	8,062,375.00	2,442,129.94	8,062,375.00	0.00	0.0%
3) Employee Benefits		3000-3999	13,128,217.00	13,135,939.00	4,202,938.51	13,135,939.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,319,871.00	1,684,782.00	295,297.48	1,684,782.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,962,287.00	4,081,356.00	1,953,091.71	4,081,356.00	0.00	0.0%
6) Capital Outlay		6000-6999	61,700.00	260,731.00	94,081.43	260,731.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	32,559.00	32,559.00	15,075.31	32,559.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(224,356.00)	(438,140.00)	(36,826.45)	(438,140.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			62,924,905.00	63,659,525.00	20,957,921.90	63,659,525.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			788,297.00	5,864,209.00	(12,312,372.19)	5,864,209.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	430,563.00	431,063.00	328,721.00	431,063.00	0.00	0.0%
b) Transfers Out		7600-7629	128,282.00	128,282.00	0.00	128,282.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,352,370.00)	(8,055,669.00)	0.00	(8,055,669.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,050,089.00)	(7,752,888.00)	328,721.00	(7,752,888.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,261,792.00)	(1,888,679.00)	(11,983,651.19)	(1,888,679.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,051,223.77	11,051,223.77		11,051,223.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,051,223.77	11,051,223.77		11,051,223.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,051,223.77	11,051,223.77		11,051,223.77		
2) Ending Balance, June 30 (E + F1e)			4,789,431.77	9,162,544.77		9,162,544.77		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	43,650.00	43,650.00		43,650.00		
Stores		9712	145,642.00	145,642.00		145,642.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	3,888,817.77		3,888,817.77		
Option Out Transfer	0000	9780		700,000.00				
Vacation Balance @ June 30, 2012	0000	9780		852,350.00				
Lottery 1112 Revenue	0000	9780		1,154,920.77				
Deferred Maintenance	0000	9780		1,042,978.00				
Lottery 1112 Revenue	1100	9780		138,569.00				
Option Out Funds	0000	9780				700,000.00		
Vacation Balance @ June 30, 2012	0000	9780				852,350.00		
Lottery 1112 Revenue	0000	9780				1,154,920.77		
Deferred Maintenance	0000	9780				1,042,978.00		
Lottery 1112 Revenue	1100	9780				138,569.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,683,510.00	2,787,393.42		2,787,393.42		
Unassigned/Unappropriated Amount			1,916,629.77	2,297,041.58		2,297,041.58		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	34,246,518.00	39,108,230.00	5,170,256.00	39,108,230.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	217,904.00	215,684.00	(2.92)	215,684.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	21,701,541.00	21,899,207.00	(17,069.95)	21,899,207.00	0.00	0.0%
Unsecured Roll Taxes		8042	744,323.00	776,716.00	747,790.52	776,716.00	0.00	0.0%
Prior Years' Taxes		8043	1,110.00	2,920.00	2,230.47	2,920.00	0.00	0.0%
Supplemental Taxes		8044	378,378.00	417,980.00	105,676.97	417,980.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,425,834.00)	(2,631,173.00)	0.00	(2,631,173.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,398.00	347,819.00	226,996.98	347,819.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>54,871,338.00</b>	<b>60,137,383.00</b>	<b>6,235,878.07</b>	<b>60,137,383.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,817,158.00)	(1,769,882.00)	0.00	(1,769,882.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	156,275.00	162,623.00	78,167.50	162,623.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>53,210,455.00</b>	<b>58,530,124.00</b>	<b>6,314,045.57</b>	<b>58,530,124.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	51,306.00	51,306.00	17,832.23	51,306.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	3.00	3.00	3.61	3.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290						
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue	All Other	8290	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>201,309.00</b>	<b>201,309.00</b>	<b>17,835.84</b>	<b>201,309.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,915,262.00	2,913,589.00	727,143.00	2,913,589.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	333,691.00	359.00	333,691.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,404,756.00	1,543,325.00	67,141.43	1,543,325.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
All Other State Revenue	All Other	8590	5,574,570.00	5,464,929.00	1,313,069.00	5,464,929.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,894,588.00</b>	<b>10,255,534.00</b>	<b>2,107,712.43</b>	<b>10,255,534.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	2,000.00	2,000.00	277.00	2,000.00	0.00	0.0%
Leases and Rentals		8650	210,850.00	232,444.00	89,853.05	232,444.00	0.00	0.0%
Interest		8660	155,000.00	155,000.00	6,782.33	155,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,000.00	4,000.00	3,506.59	4,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	35,000.00	143,323.00	105,536.90	143,323.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%

2012-13 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER LOCAL REVENUE			406,850.00	536,767.00	205,955.87	536,767.00	0.00	0.0%
TOTAL, REVENUES			63,713,202.00	69,523,734.00	8,645,549.71	69,523,734.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	31,835,811.00	32,081,011.00	10,367,707.88	32,081,011.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,370,252.00	1,376,522.00	467,176.36	1,376,522.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,064,501.00	3,048,503.00	1,042,872.64	3,048,503.00	0.00	0.0%
Other Certificated Salaries		1900	292,276.00	333,887.00	114,377.09	333,887.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>36,562,840.00</b>	<b>36,839,923.00</b>	<b>11,992,133.97</b>	<b>36,839,923.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	108,250.00	115,545.00	23,412.67	115,545.00	0.00	0.0%
Classified Support Salaries		2200	2,451,004.00	2,456,993.00	815,364.46	2,456,993.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	585,671.00	556,774.00	143,933.36	556,774.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,206,810.00	4,173,397.00	1,296,992.45	4,173,397.00	0.00	0.0%
Other Classified Salaries		2900	730,052.00	759,666.00	162,427.00	759,666.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>8,081,787.00</b>	<b>8,062,375.00</b>	<b>2,442,129.94</b>	<b>8,062,375.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,050,967.00	3,005,612.00	997,942.26	3,005,612.00	0.00	0.0%
PERS		3201-3202	956,918.00	933,954.00	267,314.19	933,954.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,097,837.00	1,116,159.00	350,923.95	1,116,159.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,296,117.00	4,351,003.00	796,076.93	4,351,003.00	0.00	0.0%
Unemployment Insurance		3501-3502	498,210.00	497,211.00	161,491.14	497,211.00	0.00	0.0%
Workers' Compensation		3601-3602	941,420.00	938,289.00	302,802.22	938,289.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,013,736.00	1,013,736.00	396,084.27	1,013,736.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	5,529.00	16,678.00	37,517.13	16,678.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,267,483.00	1,263,297.00	892,786.42	1,263,297.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>13,128,217.00</b>	<b>13,135,939.00</b>	<b>4,202,938.51</b>	<b>13,135,939.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	283,213.00	283,407.00	0.00	283,407.00	0.00	0.0%
Books and Other Reference Materials		4200	1,335.00	7,127.00	90.03	7,127.00	0.00	0.0%
Materials and Supplies		4300	802,783.00	1,160,398.00	278,593.89	1,160,398.00	0.00	0.0%
Noncapitalized Equipment		4400	232,540.00	233,850.00	16,613.56	233,850.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,319,871.00</b>	<b>1,684,782.00</b>	<b>295,297.48</b>	<b>1,684,782.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	86,622.00	94,663.00	25,310.73	94,663.00	0.00	0.0%
Dues and Memberships		5300	24,155.00	18,568.00	16,821.72	18,568.00	0.00	0.0%
Insurance		5400-5450	484,095.00	483,804.00	412,262.20	483,804.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,202,767.00	2,202,903.00	797,822.63	2,202,903.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	578,080.00	622,380.00	347,370.32	622,380.00	0.00	0.0%
Transfers of Direct Costs		5710	31,210.00	36,078.00	10,896.62	36,078.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(475,932.00)	(475,918.00)	(7,564.45)	(475,918.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	927,603.00	991,129.00	232,435.97	991,129.00	0.00	0.0%
Communications		5900	103,687.00	107,749.00	117,735.97	107,749.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,962,287.00</b>	<b>4,081,356.00</b>	<b>1,953,091.71</b>	<b>4,081,356.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	1,837.50	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	130,000.00	0.00	130,000.00	0.00	0.0%
Equipment Replacement		6500	61,700.00	130,731.00	92,243.93	130,731.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>61,700.00</b>	<b>260,731.00</b>	<b>94,081.43</b>	<b>260,731.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	5,398.00	5,398.00	1,860.08	5,398.00	0.00	0.0%
Other Debt Service - Principal		7439	27,161.00	27,161.00	13,215.23	27,161.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>32,559.00</b>	<b>32,559.00</b>	<b>15,075.31</b>	<b>32,559.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(200,591.00)	(208,424.00)	(30,761.50)	(208,424.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(23,765.00)	(229,716.00)	(6,064.95)	(229,716.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(224,356.00)</b>	<b>(438,140.00)</b>	<b>(36,826.45)</b>	<b>(438,140.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>62,924,905.00</b>	<b>63,659,525.00</b>	<b>20,957,921.90</b>	<b>63,659,525.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	430,563.00	430,563.00	328,721.00	430,563.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	500.00	0.00	500.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>430,563.00</b>	<b>431,063.00</b>	<b>328,721.00</b>	<b>431,063.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	128,282.00	128,282.00	0.00	128,282.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>128,282.00</b>	<b>128,282.00</b>	<b>0.00</b>	<b>128,282.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(7,352,370.00)	(8,055,669.00)	0.00	(8,055,669.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(7,352,370.00)</b>	<b>(8,055,669.00)</b>	<b>0.00</b>	<b>(8,055,669.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(7,050,089.00)</b>	<b>(7,752,888.00)</b>	<b>328,721.00</b>	<b>(7,752,888.00)</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	2,182,342.00	2,135,066.00	0.00	2,135,066.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,849,539.00	6,300,452.00	618,313.42	6,300,452.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,834,310.00	4,045,603.00	825,602.53	4,045,603.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,178,582.00	7,178,582.00	1,161,060.61	7,178,582.00	0.00	0.0%
5) TOTAL, REVENUES			19,044,773.00	19,659,703.00	2,604,976.56	19,659,703.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	8,897,254.00	9,268,512.00	3,143,629.79	9,268,512.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,732,110.00	7,001,693.00	2,058,873.04	7,001,693.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,304,665.00	5,491,147.00	1,354,986.69	5,491,147.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,938,433.00	4,087,030.00	357,908.71	4,087,030.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,308,090.00	3,034,907.00	441,205.11	3,034,907.00	0.00	0.0%
6) Capital Outlay		6000-6999	16,000.00	33,594.00	14,379.48	33,594.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	200,591.00	208,424.00	30,761.50	208,424.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,397,143.00	29,125,307.00	7,401,744.32	29,125,307.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,352,370.00)	(9,465,604.00)	(4,796,767.76)	(9,465,604.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	7,352,370.00	8,055,669.00	0.00	8,055,669.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,352,370.00	8,055,669.00	0.00	8,055,669.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(1,409,935.00)	(4,796,767.76)	(1,409,935.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	1,409,934.37	1,409,934.37		1,409,934.37	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,409,934.37	1,409,934.37		1,409,934.37		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,409,934.37	1,409,934.37		1,409,934.37		
2) Ending Balance, June 30 (E + F1e)			1,409,934.37	(0.63)		(0.63)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	1,409,934.37	0.90		0.90		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	(1.53)		(1.53)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other in-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
<b>Subtotal, Revenue Limit Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	88,018.00	121,019.00	0.00	121,019.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,729,140.00	1,648,863.00	0.00	1,648,863.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	365,184.00	365,184.00	0.00	365,184.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>2,182,342.00</b>	<b>2,135,066.00</b>	<b>0.00</b>	<b>2,135,066.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,114,156.00	2,141,859.00	0.00	2,141,859.00	0.00	0.0%
Special Education Discretionary Grants		8182	541,822.00	579,994.00	0.00	579,994.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	25,595.00	25,040.00	0.00	25,040.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	52,078.00	0.00	52,078.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,999,839.00	2,172,631.00	133,083.38	2,172,631.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	525,881.00	523,900.00	0.00	523,900.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	29,700.00	0.00	29,700.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	299,772.00	468,259.00	178,239.42	468,259.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	342,474.00	306,991.00	306,990.62	306,991.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,849,539.00</b>	<b>6,300,452.00</b>	<b>618,313.42</b>	<b>6,300,452.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	844,255.00	827,343.00	231,741.00	827,343.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	1,685,751.00	1,685,751.00	337,104.00	1,685,751.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	108,196.00	106,032.00	29,606.00	106,032.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	806,858.00	806,858.00	158,280.00	806,858.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materir		8560	282,737.00	426,013.00	68,871.53	426,013.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
All Other State Revenue	All Other	8590	106,513.00	193,606.00	0.00	193,606.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,834,310.00</b>	<b>4,045,603.00</b>	<b>825,602.53</b>	<b>4,045,603.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	34,013.00	34,013.00	0.00	34,013.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	26,000.00	26,000.00	15,705.28	26,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Interagency Services	All Other	8677	1,337,333.00	1,337,333.00	8,333.33	1,337,333.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	10,000.00	10,000.00	7,993.00	10,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	5,766,236.00	5,766,236.00	1,129,029.00	5,766,236.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER LOCAL REVENUE			7,178,582.00	7,178,582.00	1,161,060.61	7,178,582.00	0.00	0.0%
TOTAL, REVENUES			19,044,773.00	19,659,703.00	2,604,976.56	19,659,703.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	5,701,919.00	5,947,971.00	1,994,200.50	5,947,971.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,440,832.00	2,500,496.00	828,150.14	2,500,496.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	159,764.00	162,549.00	56,038.53	162,549.00	0.00	0.0%
Other Certificated Salaries		1900	594,739.00	657,496.00	265,240.62	657,496.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>8,897,254.00</b>	<b>9,268,512.00</b>	<b>3,143,629.79</b>	<b>9,268,512.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,212,222.00	2,402,093.00	656,261.72	2,402,093.00	0.00	0.0%
Classified Support Salaries		2200	2,956,500.00	3,057,800.00	941,599.70	3,057,800.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	321,743.00	321,642.00	106,881.02	321,642.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	373,775.00	421,493.00	140,749.97	421,493.00	0.00	0.0%
Other Classified Salaries		2900	867,870.00	798,665.00	213,380.63	798,665.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>6,732,110.00</b>	<b>7,001,693.00</b>	<b>2,058,873.04</b>	<b>7,001,693.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	737,810.00	781,058.00	253,108.33	781,058.00	0.00	0.0%
PERS		3201-3202	803,456.00	792,369.00	224,674.75	792,369.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	623,363.00	672,868.00	201,193.42	672,868.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,099,043.00	2,148,356.00	400,086.36	2,148,356.00	0.00	0.0%
Unemployment Insurance		3501-3502	176,328.00	189,513.00	58,184.46	189,513.00	0.00	0.0%
Workers' Compensation		3601-3602	333,413.00	353,458.00	110,097.18	353,458.00	0.00	0.0%
OPEB, Allocated		3701-3702	41,950.00	30,467.00	0.00	30,467.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	89,112.00	86,919.00	25,181.49	86,919.00	0.00	0.0%
Other Employee Benefits		3901-3902	400,190.00	436,139.00	82,460.70	436,139.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,304,665.00</b>	<b>5,491,147.00</b>	<b>1,354,986.89</b>	<b>5,491,147.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	282,737.00	426,013.00	99,036.77	426,013.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	5,980.00	5,344.19	5,980.00	0.00	0.0%
Materials and Supplies		4300	2,648,270.00	3,587,609.00	206,720.80	3,587,609.00	0.00	0.0%
Noncapitalized Equipment		4400	7,426.00	67,428.00	46,807.15	67,428.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,938,433.00</b>	<b>4,087,030.00</b>	<b>357,908.71</b>	<b>4,087,030.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	483,061.00	376,341.00	43,754.10	376,341.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	30,361.00	30,361.00	30,360.91	30,361.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,127.00	35,355.00	12,163.15	35,355.00	0.00	0.0%
Transfers of Direct Costs		5710	(31,210.00)	(36,078.00)	(10,896.62)	(36,078.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(31,750.00)	(35,625.00)	(12,972.60)	(35,625.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,825,272.00	2,661,869.00	377,412.50	2,661,869.00	0.00	0.0%
Communications		5900	2,229.00	2,684.00	1,383.67	2,684.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,308,090.00</b>	<b>3,034,907.00</b>	<b>441,205.11</b>	<b>3,034,907.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,838.00	0.00	1,838.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	7,026.00	7,025.54	7,026.00	0.00	0.0%
Equipment Replacement		6500	10,000.00	18,730.00	7,353.94	18,730.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>16,000.00</b>	<b>33,594.00</b>	<b>14,379.48</b>	<b>33,594.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	200,591.00	208,424.00	30,761.50	208,424.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>200,591.00</b>	<b>208,424.00</b>	<b>30,761.50</b>	<b>208,424.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>26,397,143.00</b>	<b>29,125,307.00</b>	<b>7,401,744.32</b>	<b>29,125,307.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	7,352,370.00	8,055,669.00	0.00	8,055,669.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>7,352,370.00</b>	<b>8,055,669.00</b>	<b>0.00</b>	<b>8,055,669.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>7,352,370.00</b>	<b>8,055,669.00</b>	<b>0.00</b>	<b>8,055,669.00</b>	<b>0.00</b>	<b>0.0%</b>

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

2012-13 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	55,392,797.00	60,665,190.00	6,314,045.57	60,665,190.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,050,848.00	6,501,761.00	636,149.26	6,501,761.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,728,898.00	14,301,137.00	2,933,314.96	14,301,137.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,585,432.00	7,715,349.00	1,367,016.48	7,715,349.00	0.00	0.0%
5) TOTAL, REVENUES			82,757,975.00	89,183,437.00	11,250,526.27	89,183,437.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	45,460,094.00	46,108,435.00	15,135,763.76	46,108,435.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,813,897.00	15,064,068.00	4,501,002.98	15,064,068.00	0.00	0.0%
3) Employee Benefits		3000-3999	18,432,882.00	18,627,086.00	5,557,925.20	18,627,086.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,258,304.00	5,771,812.00	653,206.19	5,771,812.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,270,377.00	7,116,263.00	2,394,296.82	7,116,263.00	0.00	0.0%
6) Capital Outlay		6000-6999	77,700.00	294,325.00	108,460.91	294,325.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	32,559.00	32,559.00	15,075.31	32,559.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(23,765.00)	(229,716.00)	(6,064.95)	(229,716.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			89,322,048.00	92,784,832.00	28,359,666.22	92,784,832.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,564,073.00)	(3,601,395.00)	(17,109,139.95)	(3,601,395.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	430,563.00	431,063.00	328,721.00	431,063.00	0.00	0.0%
b) Transfers Out		7600-7629	128,282.00	128,282.00	0.00	128,282.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			302,281.00	302,781.00	328,721.00	302,781.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,261,792.00)	(3,298,614.00)	(16,780,418.95)	(3,298,614.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,461,158.14	12,461,158.14		12,461,158.14	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,461,158.14	12,461,158.14		12,461,158.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,461,158.14	12,461,158.14		12,461,158.14		
2) Ending Balance, June 30 (E + F1e)			6,199,366.14	9,162,544.14		9,162,544.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	43,650.00	43,650.00		43,650.00		
Stores		9712	145,642.00	145,642.00		145,642.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	1,409,934.37	0.90		0.90		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	3,888,817.77		3,888,817.77		
Option Out Transfer	0000	9780		700,000.00				
Vacation Balance @ June 30, 2012	0000	9780		852,350.00				
Lottery 1112 Revenue	0000	9780		1,154,920.77				
Deferred Maintenance	0000	9780		1,042,978.00				
Lottery 1112 Revenue	1100	9780		138,569.00				
Option Out Funds	0000	9780				700,000.00		
Vacation Balance @ June 30, 2012	0000	9780				852,350.00		
Lottery 1112 Revenue	0000	9780				1,154,920.77		
Deferred Maintenance	0000	9780				1,042,978.00		
Lottery 1112 Revenue	1100	9780				138,569.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,683,510.00	2,787,393.42		2,787,393.42		
Unassigned/Unappropriated Amount		9790	1,916,629.77	2,297,040.05		2,297,040.05		

2012-13 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	34,246,518.00	39,108,230.00	5,170,256.00	39,108,230.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	217,904.00	215,684.00	(2.92)	215,684.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	21,701,541.00	21,899,207.00	(17,069.95)	21,899,207.00	0.00	0.0%
Unsecured Roll Taxes		8042	744,323.00	776,716.00	747,790.52	776,716.00	0.00	0.0%
Prior Years' Taxes		8043	1,110.00	2,920.00	2,230.47	2,920.00	0.00	0.0%
Supplemental Taxes		8044	378,378.00	417,980.00	105,676.97	417,980.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,425,834.00)	(2,631,173.00)	0.00	(2,631,173.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,398.00	347,819.00	226,996.98	347,819.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>54,871,338.00</b>	<b>60,137,383.00</b>	<b>6,235,878.07</b>	<b>60,137,383.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,817,158.00)	(1,769,882.00)	0.00	(1,769,882.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	88,018.00	121,019.00	0.00	121,019.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,729,140.00	1,648,863.00	0.00	1,648,863.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	156,275.00	162,623.00	78,167.50	162,623.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	365,184.00	365,184.00	0.00	365,184.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>55,392,797.00</b>	<b>60,665,190.00</b>	<b>6,314,045.57</b>	<b>60,665,190.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	51,306.00	51,306.00	17,832.23	51,306.00	0.00	0.0%
Special Education Entitlement		8181	2,114,156.00	2,141,859.00	0.00	2,141,859.00	0.00	0.0%
Special Education Discretionary Grants		8182	541,822.00	579,994.00	0.00	579,994.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	3.00	3.00	3.61	3.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	25,595.00	25,040.00	0.00	25,040.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%



2012-13 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	52,078.00	0.00	52,078.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,999,839.00	2,172,631.00	133,083.38	2,172,631.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	525,881.00	523,900.00	0.00	523,900.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	29,700.00	0.00	29,700.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	299,772.00	468,259.00	178,239.42	468,259.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	492,474.00	456,991.00	306,990.62	456,991.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>6,050,848.00</b>	<b>6,501,761.00</b>	<b>636,149.26</b>	<b>6,501,761.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	844,255.00	827,343.00	231,741.00	827,343.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	1,685,751.00	1,685,751.00	337,104.00	1,685,751.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	108,196.00	106,032.00	29,606.00	106,032.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	806,858.00	806,858.00	158,280.00	806,858.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,915,262.00	2,913,589.00	727,143.00	2,913,589.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	333,691.00	359.00	333,691.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	1,687,493.00	1,969,338.00	136,012.96	1,969,338.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources								
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
All Other State Revenue	All Other	8590	5,681,083.00	5,658,535.00	1,313,069.00	5,658,535.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>13,728,898.00</b>	<b>14,301,137.00</b>	<b>2,933,314.96</b>	<b>14,301,137.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	34,013.00	34,013.00	0.00	34,013.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	2,000.00	2,000.00	277.00	2,000.00	0.00	0.0%
Leases and Rentals		8650	210,850.00	232,444.00	89,853.05	232,444.00	0.00	0.0%
Interest		8660	155,000.00	155,000.00	6,782.33	155,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	26,000.00	26,000.00	15,705.28	26,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Interagency Services	All Other	8677	1,337,333.00	1,337,333.00	8,333.33	1,337,333.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,000.00	4,000.00	3,506.59	4,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	45,000.00	153,323.00	113,529.90	153,323.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	5,766,236.00	5,766,236.00	1,129,029.00	5,766,236.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%

2012-13 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER LOCAL REVENUE			7,585,432.00	7,715,349.00	1,367,016.48	7,715,349.00	0.00	0.0%
TOTAL, REVENUES			82,757,975.00	89,183,437.00	11,250,526.27	89,183,437.00	0.00	0.0%

2012-13 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	37,537,730.00	38,028,982.00	12,361,908.38	38,028,982.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,811,084.00	3,877,018.00	1,295,326.50	3,877,018.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,224,265.00	3,211,052.00	1,098,911.17	3,211,052.00	0.00	0.0%
Other Certificated Salaries		1900	887,015.00	991,383.00	379,617.71	991,383.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>45,460,094.00</b>	<b>46,108,435.00</b>	<b>15,135,763.76</b>	<b>46,108,435.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,320,472.00	2,517,638.00	679,674.39	2,517,638.00	0.00	0.0%
Classified Support Salaries		2200	5,407,504.00	5,514,793.00	1,756,964.16	5,514,793.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	907,414.00	878,416.00	250,814.38	878,416.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,580,585.00	4,594,890.00	1,437,742.42	4,594,890.00	0.00	0.0%
Other Classified Salaries		2900	1,597,922.00	1,558,331.00	375,807.63	1,558,331.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>14,813,897.00</b>	<b>15,064,068.00</b>	<b>4,501,002.98</b>	<b>15,064,068.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,788,777.00	3,786,670.00	1,251,050.59	3,786,670.00	0.00	0.0%
PERS		3201-3202	1,760,374.00	1,726,323.00	491,988.94	1,726,323.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,721,200.00	1,789,027.00	552,117.37	1,789,027.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,395,180.00	6,499,359.00	1,196,163.29	6,499,359.00	0.00	0.0%
Unemployment Insurance		3501-3502	674,538.00	686,724.00	219,675.60	686,724.00	0.00	0.0%
Workers' Compensation		3601-3602	1,274,833.00	1,291,747.00	412,899.40	1,291,747.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,055,686.00	1,044,203.00	396,084.27	1,044,203.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	94,641.00	103,597.00	62,698.62	103,597.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,667,673.00	1,699,436.00	975,247.12	1,699,436.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>18,432,882.00</b>	<b>18,627,086.00</b>	<b>5,557,925.20</b>	<b>18,627,086.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	565,950.00	709,420.00	99,036.77	709,420.00	0.00	0.0%
Books and Other Reference Materials		4200	1,335.00	13,107.00	5,434.22	13,107.00	0.00	0.0%
Materials and Supplies		4300	3,451,053.00	4,748,007.00	485,314.49	4,748,007.00	0.00	0.0%
Noncapitalized Equipment		4400	239,966.00	301,278.00	63,420.71	301,278.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,258,304.00</b>	<b>5,771,812.00</b>	<b>653,206.19</b>	<b>5,771,812.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	569,683.00	471,004.00	69,064.83	471,004.00	0.00	0.0%
Dues and Memberships		5300	24,155.00	18,568.00	16,821.72	18,568.00	0.00	0.0%
Insurance		5400-5450	514,456.00	514,165.00	442,623.11	514,165.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,202,767.00	2,202,903.00	797,822.63	2,202,903.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	608,207.00	657,735.00	359,533.47	657,735.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(507,682.00)	(511,543.00)	(20,537.05)	(511,543.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,752,875.00	3,652,998.00	609,848.47	3,652,998.00	0.00	0.0%
Communications		5900	105,916.00	110,433.00	119,119.64	110,433.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,270,377.00</b>	<b>7,116,263.00</b>	<b>2,394,296.82</b>	<b>7,116,263.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,838.00	1,837.50	1,838.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	137,026.00	7,025.54	137,026.00	0.00	0.0%
Equipment Replacement		6500	71,700.00	149,461.00	99,597.87	149,461.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>77,700.00</b>	<b>294,325.00</b>	<b>108,460.91</b>	<b>294,325.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	5,398.00	5,398.00	1,860.08	5,398.00	0.00	0.0%
Other Debt Service - Principal		7439	27,161.00	27,161.00	13,215.23	27,161.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of indirect Costs)</b>			<b>32,559.00</b>	<b>32,559.00</b>	<b>15,075.31</b>	<b>32,559.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(23,765.00)	(229,716.00)	(6,064.95)	(229,716.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(23,765.00)</b>	<b>(229,716.00)</b>	<b>(6,064.95)</b>	<b>(229,716.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>89,322,048.00</b>	<b>92,784,832.00</b>	<b>28,359,666.22</b>	<b>92,784,832.00</b>	<b>0.00</b>	<b>0.0%</b>

2012-13 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	430,563.00	430,563.00	328,721.00	430,563.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	500.00	0.00	500.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>430,563.00</b>	<b>431,063.00</b>	<b>328,721.00</b>	<b>431,063.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	128,282.00	128,282.00	0.00	128,282.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>128,282.00</b>	<b>128,282.00</b>	<b>0.00</b>	<b>128,282.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>302,281.00</b>	<b>302,781.00</b>	<b>328,721.00</b>	<b>302,781.00</b>	<b>0.00</b>	<b>0.0%</b>

<u>Resource</u>	<u>Description</u>	<u>2012-13 Projected Year Totals</u>
7090	Economic Impact Aid (EIA)	0.75
7091	Economic Impact Aid: Limited English Profici	0.15
Total, Restricted Balance		<u>0.90</u>

Form AI ~ Average Daily Attendance

Form RLI ~ Revenue Limit Summary

Form 01CSI ~ School District Criteria & Standards Review



Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>ELEMENTARY</b>						
1. General Education	11,543.92	11,555.34	11,312.23	11,555.34	0.00	0%
2. Special Education	360.79	360.79	341.18	360.79	0.00	0%
<b>HIGH SCHOOL</b>						
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%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	1.43	1.42	1.42	1.42	0.00	0%
7. TOTAL, K-12 ADA	11,906.14	11,917.55	11,654.83	11,917.55	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)*						
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults In Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	11,906.14	11,917.55	11,654.83	11,917.55	0.00	0%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

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

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>BASE REVENUE LIMIT PER ADA</b>				
1. Base Revenue Limit per ADA (prior year)	0025	6,220.05	6,220.05	6,220.05
2. Inflation Increase	0041	203.00	203.00	203.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,423.05	6,423.05	6,423.05
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,423.05	6,423.05	6,423.05
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	8.62	8.62	8.62
c. Revenue Limit ADA	0033	11,906.14	11,917.55	11,917.55
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	76,576,363.45	76,649,748.81	76,649,748.81
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	76,576,363.45	76,649,748.81	76,649,748.81
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	59,521,275.78	59,578,316.76	59,578,316.76
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	763,167.00	728,495.00	728,495.00
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	156,275.00	162,623.00	162,623.00
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)	---	606,892.00	565,872.00	565,872.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	60,128,167.78	60,144,188.76	60,144,188.76

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>REVENUE LIMIT - LOCAL SOURCES</b>				
25. Property Taxes	0587	20,624,820.00	21,029,153.00	21,029,153.00
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	20,624,820.00	21,029,153.00	21,029,153.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	39,503,347.78	39,115,035.76	39,115,035.76
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	6,853.00	6,806.00	6,806.00
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	---	(5,249,977.00)	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(5,256,830.00)	(6,806.00)	(6,806.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	34,246,517.78	39,108,229.76	39,108,229.76
<b>OTHER NON-REVENUE LIMIT ITEMS</b>				
43. Core Academic Program	9001	167,094.00	167,094.00	167,094.00
44. California High School Exit Exam	9002	0.00	0.00	0.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	267,774.00	267,774.00	267,774.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	22,910.00	22,910.00	22,910.00

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

**1A. Calculating the District's ADA Variances**

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals (Form RLI, Line 5c) (Form MYP1, Unrestricted, A1c)		
Current Year (2012-13)	11,906.14	11,917.55	0.1%	Met
1st Subsequent Year (2013-14)	11,906.14	11,654.83	-2.1%	Not Met
2nd Subsequent Year (2014-15)	11,906.14	11,654.83	-2.1%	Not Met

**1B. Comparison of District ADA to the Standard**

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

1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

Enrollment has been trending flat and ADA was projected to do the same. The District re-configured grade levels at Middle Schools and an unanticipated drop in enrollment and ADA occurred. This difference is not a result of an error, historically projections have been very accurate and the current method of projection is reliable.

**2. CRITERION: Enrollment**

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

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

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2012-13)	12,209	12,070	-1.1%	Met
1st Subsequent Year (2013-14)	12,209	12,070	-1.1%	Met
2nd Subsequent Year (2014-15)	12,209	12,070	-1.1%	Met

**2B. Comparison of District Enrollment to the Standard**

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

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	12,038	12,544	96.0%
Second Prior Year (2010-11)	11,874	12,388	95.9%
First Prior Year (2011-12)	11,908	12,303	96.8%
		Historical Average Ratio:	96.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.7%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2012-13)	11,653	12,070	96.5%	Met
1st Subsequent Year (2013-14)	11,653	12,070	96.5%	Met
2nd Subsequent Year (2014-15)	11,653	12,070	96.5%	Met

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: Revenue Limit**

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

District's Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
Current Year (2012-13)	54,871,338.00	60,137,383.00	9.6%	Not Met
1st Subsequent Year (2013-14)	56,377,924.00	60,007,222.00	6.4%	Not Met
2nd Subsequent Year (2014-15)	57,886,126.00	61,391,404.00	6.1%	Not Met

**4B. Comparison of District Revenue Limit to the Standard**

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

- 1a. STANDARD NOT MET - Projected revenue limit has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting revenue limit.

**Explanation:**  
(required if NOT met)

The Adopted budget assumed the failure of the tax initiative and the trigger reduction of approximately \$441 per ADA. Since the initiative passed the trigger reduction to the revenue limit funds was removed. This change affected the multi-year projection through 2014-15



**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2009-10)	61,286,494.97	66,392,832.74	92.3%
Second Prior Year (2010-11)	56,609,813.07	61,613,814.91	91.9%
First Prior Year (2011-12)	58,124,735.42	63,852,033.56	91.0%
	Historical Average Ratio:		91.7%

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.7% to 94.7%	88.7% to 94.7%	88.7% to 94.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2012-13)	58,038,237.00	63,659,525.00	91.2%	Met
1st Subsequent Year (2013-14)	59,160,292.00	64,372,104.00	91.9%	Met
2nd Subsequent Year (2014-15)	60,747,356.00	63,699,645.00	95.4%	Not Met

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

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

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

Explanation:  
(required if NOT met)

The multi-year budget requires a reduction in 2014-15. The reduction needed is a result of declining enrollment and a drop in ADA. The majority of the reduction will be in salaries and benefits.

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2012-13)	6,050,848.00	6,501,761.00	7.5%	Yes
1st Subsequent Year (2013-14)	6,050,848.00	6,062,066.00	0.2%	No
2nd Subsequent Year (2014-15)	6,050,848.00	6,062,066.00	0.2%	No

**Explanation:** (required if Yes)  
One time deferred revenue, unused grant, or unanticipated prior year adjustments are recognized in the current year. These one-time carryover funds are removed from the subsequent years in the multi-year projection

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2012-13)	13,728,898.00	14,301,137.00	4.2%	No
1st Subsequent Year (2013-14)	14,030,135.00	14,128,316.00	0.7%	No
2nd Subsequent Year (2014-15)	14,363,381.00	14,404,310.00	0.3%	No

**Explanation:** (required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2012-13)	7,585,432.00	7,715,349.00	1.7%	No
1st Subsequent Year (2013-14)	7,734,744.00	7,720,787.00	-0.2%	No
2nd Subsequent Year (2014-15)	7,900,045.00	7,859,457.00	-0.5%	No

**Explanation:** (required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2012-13)	4,258,304.00	5,771,812.00	35.5%	Yes
1st Subsequent Year (2013-14)	4,360,503.00	4,046,726.00	-7.2%	Yes
2nd Subsequent Year (2014-15)	4,473,876.00	4,147,894.00	-7.3%	Yes

**Explanation:** (required if Yes)  
One time restricted ending balances, deferred revenue, and unused grants are budgeted in the 4000 objects. Budgets are subsequently aligned to the proper object code as the expenditures occur.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2012-13)	6,270,377.00	7,116,263.00	13.5%	Yes
1st Subsequent Year (2013-14)	6,433,050.00	7,085,725.00	10.1%	Yes
2nd Subsequent Year (2014-15)	6,613,509.00	7,275,656.00	10.0%	Yes

**Explanation:** (required if Yes)  
One time restricted ending balances, deferred revenue and unused grants are budgeted and aligned to the 5000 objects as expenditures occur. Contracted services in resource 6500 and 6512 have increased due to unanticipated expenditures in Mental Health and NPS placements.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2012-13)	27,365,178.00	28,518,247.00	4.2%	Met
1st Subsequent Year (2013-14)	27,815,727.00	27,911,169.00	0.3%	Met
2nd Subsequent Year (2014-15)	28,314,274.00	28,325,833.00	0.0%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2012-13)	10,528,681.00	12,888,075.00	22.4%	Not Met
1st Subsequent Year (2013-14)	10,793,553.00	11,132,451.00	3.1%	Met
2nd Subsequent Year (2014-15)	11,087,385.00	11,423,550.00	3.0%	Met

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

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

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

Explanation:

Federal Revenue  
(linked from 6A  
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

One time restricted ending balances, deferred revenue, and unused grants are budgeted in the 4000 objects. Budgets are subsequently aligned to the proper object code as the expenditures occur.

Explanation:

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

One time restricted ending balances, deferred revenue and unused grants are budgeted and aligned to the 5000 objects as expenditures occur. Contracted services in resource 6500 and 6512 have increased due to unanticipated expenditures in Mental Health and NPS placements.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	894,503.30	1,747,053.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		1,747,053.00	

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

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

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

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Available Reserve Percentages (Criterion 10C, Line 9)	6.6%	6.3%	4.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.2%	2.1%	1.5%

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2012-13)	(1,888,679.00)	63,787,807.00	3.0%	Not Met	
1st Subsequent Year (2013-14)	(3,944,352.70)	64,500,386.00	6.1%	Not Met	
2nd Subsequent Year (2014-15)	(2,209,190.89)	63,827,927.00	3.5%	Not Met	

**8C. Comparison of District Deficit Spending to the Standard**

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

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

**Explanation:**  
(required if NOT met)

Deficit spending is a result of reductions to State, Federal, and local revenue as well as declining enrollment. The District Budget Study Committee will continue to make recommendations to balance the unrestricted budget by defining a core program. The District will fully maximize all restricted program flexibility. The district budget is projected using the most conservative assumptions and projects all funds will be spent. Not all expenditures will be utilized by fiscal year end.

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2012-13)	9,162,544.14		Met
1st Subsequent Year (2013-14)	5,218,191.20		Met
2nd Subsequent Year (2014-15)	3,009,000.31		Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2012-13)	8,848,686.00		Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

Percentage Level	District ADA		
5% or \$61,000 (greater of)	0	to	300
4% or \$61,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B)	11,653	11,653	11,653
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

**10B. Calculating the District's Reserve Standard**

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

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	92,913,114.00	92,425,838.00	92,493,735.00
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)	92,913,114.00	92,425,838.00	92,493,735.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,787,393.42	2,772,775.14	2,774,812.05
6. Reserve Standard - by Amount (\$61,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,787,393.42	2,772,775.14	2,774,812.05

**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,787,393.42	2,772,775.00	2,774,812.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,297,041.58	1,848,735.83	44,896.94
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(1.53)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	1,056,386.72	1,184,668.72	1,312,950.72
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	6,140,820.19	5,806,179.55	4,132,659.66
9. District's Available Reserve Percentage (information only) (Line 8 divided by Section 10B, Line 3)	6.61%	6.28%	4.47%
District's Reserve Standard (Section 10B, Line 7):	2,787,393.42	2,772,775.14	2,774,812.05
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

Explanation:  
(required if NOT met)



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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

1b. If Yes, identify the interfund borrowings:

The Child Nutrition program will need to interfund borrow to cover obligations ranging from \$300 to \$1M in 2012-13

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2012-13)	(7,352,370.00)	(8,055,669.00)	9.6%	703,299.00	Not Met
1st Subsequent Year (2013-14)	(7,755,169.00)	(8,739,955.00)	12.7%	984,786.00	Not Met
2nd Subsequent Year (2014-15)	(8,175,812.00)	(9,222,827.00)	12.8%	1,047,015.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2012-13)	430,563.00	430,563.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	30,999.00	31,499.00	1.6%	500.00	Met
2nd Subsequent Year (2014-15)	30,999.00	31,499.00	1.6%	500.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2012-13)	128,282.00	128,282.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	128,282.00	128,282.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	128,282.00	128,282.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

Contributions have increased due to unanticipated costs in Special Education Non Public School placements, increased Special Education staffing costs and Mental Health placements

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

Explanation:  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2012
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	General Fund 01-8000	General Fund 01-7400	82,097
Certificates of Participation				
General Obligation Bonds	17	Bond Fund 51	Bond Fund 51	42,560,622
Supp Early Retirement Program	1	Capital Outlay 40-9700	General Fund 03-3900/Reimb w Capital Reserve	311,584
State School Building Loans				
Compensated Absences	1	General Fund 01	General Fund 01	852,350

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2012
Supp. Early Retirement Pgm #2	3	General Fund 01	General Fund 01	1,583,076

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Current Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases	30,888	32,559	30,888	0
Certificates of Participation				
General Obligation Bonds	2,732,525	2,856,250	2,986,750	2,986,750
Supp Early Retirement Program	399,564	0	0	0
State School Building Loans				
Compensated Absences	740,322	740,322	852,350	852,350

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2011-12) Annual Payment (P & I)	Current Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Supp. Early Retirement Pgm #2	533,837	533,837	533,837	533,837
<b>Total Annual Payments:</b>	<b>4,437,136</b>	<b>4,162,968</b>	<b>4,403,825</b>	<b>4,372,937</b>
<b>Has total annual payment increased over prior year (2011-12)?</b>		<b>No</b>	<b>No</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes
-----

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

No
----

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

No
----

2. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

b. OPEB unfunded actuarial accrued liability (UAAL)

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

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	23,972,309.00	23,972,309.00
b. OPEB unfunded actuarial accrued liability (UAAL)	23,972,309.00	23,972,309.00

	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2011	July 1 2011

3. OPEB Contributions

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

Current Year (2012-13)

1st Subsequent Year (2013-14)

2nd Subsequent Year (2014-15)

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2012-13)	2,951,766.00	2,951,766.00
1st Subsequent Year (2013-14)	2,951,766.00	2,951,766.00
2nd Subsequent Year (2014-15)	2,951,766.00	2,951,766.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2012-13)

1st Subsequent Year (2013-14)

2nd Subsequent Year (2014-15)

Current Year (2012-13)	1,112,188.00	1,100,705.00
1st Subsequent Year (2013-14)	1,223,407.00	1,148,623.00
2nd Subsequent Year (2014-15)	1,345,748.00	1,263,486.00

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

Current Year (2012-13)

1st Subsequent Year (2013-14)

2nd Subsequent Year (2014-15)

Current Year (2012-13)	1,112,188.00	1,100,705.00
1st Subsequent Year (2013-14)	1,223,407.00	1,148,623.00
2nd Subsequent Year (2014-15)	1,345,748.00	1,263,486.00

d. Number of retirees receiving OPEB benefits

Current Year (2012-13)

1st Subsequent Year (2013-14)

2nd Subsequent Year (2014-15)

Current Year (2012-13)	182	188
1st Subsequent Year (2013-14)	182	188
2nd Subsequent Year (2014-15)	182	188

4. Comments:

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

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

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

Yes
-----

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

No
----

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

No
----

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
Current Year (2012-13)	1,905,271.00	1,805,912.00
1st Subsequent Year (2013-14)	1,940,518.51	1,836,245.00
2nd Subsequent Year (2014-15)	1,976,418.10	1,873,643.00

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

Current Year (2012-13)	1,905,271.00	1,805,912.00
1st Subsequent Year (2013-14)	1,940,518.51	1,836,245.00
2nd Subsequent Year (2014-15)	1,976,418.10	1,873,643.00

4. Comments:

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**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

If Yes, complete number of FTEs, then skip to section S8B.  
If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	569.9	539.0	539.0	539.0

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

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

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

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

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

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

**One Year Agreement**

Total cost of salary settlement

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

% change in salary schedule from prior year  
or

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

**Multiyear Agreement**

Total cost of salary settlement

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

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

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

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Current Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

--	--	--

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

--

**Certificated (Non-management) Step and Column Adjustments**

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

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

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

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

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

**Certificated (Non-management) - Other**

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


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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	369.6	357.0	357.0	357.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

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

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**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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

**Negotiations Not Settled**

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

Current Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?  
If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

--	--	--

**Classified (Non-management) Step and Column Adjustments**

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

**Classified (Non-management) - Other**

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

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

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	46.0	46.0	46.0	46.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

Current Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

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

Total cost of salary settlement

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


**Negotiations Not Settled**

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

Current Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

4. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

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


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

Current Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

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


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

Current Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

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


**S9. Status of Other Funds**

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

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

Comments:  
(optional)

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**End of School District First Interim Criteria and Standards Review**

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2012-13 Form CI ~ Interim Certification

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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

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

Meeting Date: December 11, 2012 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

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

**Criteria and Standards Review Summary**

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

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



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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2011-12) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Cash Flow – Cash Flow Report as of November 30, 2012

P75

Cash Flow – Cash Flow Report for 2013-14

Form MYP1 ~ General Fund Multi-Year Projections

Assumptions ~ 1st Interim Multi-Year Projection Assumptions  
for 2012-13, 2013-14, and 2014-15







La Mesa-Spring Valley Elementary

66197 TF

2013-14 General Fund Cashflows

Actuals to end of the month of:  
November 2012

	Beginning	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	Totals up to June 30th
65 9300-9319 Temporary Loans / Due From	-	-	-	-	-	1,416,889	-	-	-	-	-	(1,416,889)	-	1,416,889	1,416,889
66 9320-9499 Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67 9111-9499 Change in Assets (Excl. 9110 Cash)	-	\$ 10,715,314	\$ 3,888,878	\$ 356,077	\$ 300,630	\$ 1,431,639	\$ 663,906	\$ -	\$ -	\$ -	\$ -	\$ (1,416,889)	\$ -	\$ 1,416,889	\$ 17,266,231
68 9500-9659 Current Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70 9500-9599 Payables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71 9500-9599 Deferred Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72 9650-9659 Change in Current Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73 9500-9659 Other Activity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74 9700-9799 Audit Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75 9795 Other Restatements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76 7999 Expense Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77 8999 Revenue Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78 9910 Payroll Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79 9910 Treasury Reconciling Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Multiple Total Other Activity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Ending Balance WITHOUT Borrowing	\$ -	\$ 3,356,010	\$ 1,911,885	\$ 3,350,894	\$ (2,100,640)	\$ (2,727,332)	\$ (45,532)	\$ 4,889,203	\$ 7,653,836	\$ 4,940,022	\$ 2,917,787	\$ 1,290,956	\$ (3,320,177)	\$ (3,989,862)	\$ 6,110,138
82 Multiple Borrowing Activity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83 9640 TRAN / ITF Principal Amounts	\$ 10,000,000	5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	\$ 9,000,000
84 8680 TRAN / ITF Premium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85 5900 TRAN / ITF Insurance Cost & Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86 9135 & 9640 TRAN / ITF Replacement	\$ (8,887,948)	\$ (1,112,052)	-	-	-	-	-	-	-	-	-	-	-	-	\$ (10,000,000)
87 9800-9819 Temporary Loans (Due To	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88 9820-9849 Other Liabilities (Excluding TRANS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ (5,000,000)
89 Multiple Total Borrowing Activity	\$ 10,000,000	\$ (3,887,948)	\$ (1,112,052)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,912,487)	\$ (340,889)	\$ -	\$ 2,283,356	\$ -	\$ -	\$ (8,000,000)
90 9110 Ending Cash Balance	\$ -	\$ 9,488,082	\$ 6,871,885	\$ 8,590,894	\$ 2,899,397	\$ 2,272,888	\$ 4,954,468	\$ 9,869,203	\$ 8,711,370	\$ 6,556,687	\$ 4,654,432	\$ 5,290,956	\$ 679,823	\$ 110,138	\$ 110,138

**Multi-Year Projections Summary Report  
La Mesa-Spring Valley Elementary 1st Interim 2012-13**

DESCRIPTION	OBJECT CODE	FY 2012-13 Current (Base Year)			FY 2013-14 First Projected Year			FY 2014-15 Second Projected Year																		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined																
<b>A. Beginning Balance as of July 1</b>		\$11,051,224	\$1,409,934	\$12,461,158	\$9,162,545	\$0	\$9,162,545	\$5,218,192	(\$0)	\$5,218,192																
<b>B. Revenues</b>																										
1 Revenue Limit Sources	8010-8099	58,530,124	2,135,066	60,665,190	58,366,200	2,170,617	60,536,817	59,714,984	2,212,228	61,927,212																
2 Federal Revenues	8100-8299	201,309	6,300,452	6,501,761	195,003	5,867,063	6,062,066	195,003	5,867,063	6,062,066																
3 Other State Revenues	8300-8599	10,255,534	4,045,603	14,301,137	10,159,081	3,969,235	14,128,316	10,351,825	4,052,485	14,404,311																
4 Other Local Revenues	8600-8799	536,787	7,178,582	7,715,349	542,205	7,178,582	7,720,787	548,252	7,311,205	7,859,458																
<b>5 Total Revenues</b>		<b>\$9,523,734</b>	<b>\$19,659,703</b>	<b>\$29,183,437</b>	<b>\$69,264,489</b>	<b>\$19,185,497</b>	<b>\$88,449,986</b>	<b>\$70,810,065</b>	<b>\$19,442,982</b>	<b>\$90,253,046</b>																
<b>Beginning Balance &amp; Revenue (A+B5)</b>		<b>\$80,574,958</b>	<b>\$21,069,637</b>	<b>\$101,644,595</b>	<b>\$78,427,034</b>	<b>\$19,185,497</b>	<b>\$97,612,531</b>	<b>\$76,028,257</b>	<b>\$19,442,982</b>	<b>\$95,471,238</b>																
<b>C. Expenditures</b>																										
1 Certificated Salaries	1000-1999	36,839,923	9,268,511	46,108,434	37,539,559	9,191,464	46,731,023	38,252,882	9,360,501	47,613,384																
2 Classified Salaries	2000-2999	8,062,375	7,001,693	15,064,068	8,202,861	7,122,537	15,325,399	8,346,102	7,245,766	15,591,868																
3 Employee Benefits	3000-3999	13,135,939	5,491,147	18,627,086	13,417,872	5,722,159	19,140,031	14,148,372	6,021,225	20,169,597																
4 Books & Supplies	4000-4999	1,684,782	4,087,030	5,771,812	1,305,399	2,741,327	4,046,726	1,338,034	2,809,860	4,147,894																
5 Services, Other Operating Exp	5000-5999	4,081,356	3,034,907	7,116,263	4,185,344	2,900,381	7,085,725	4,300,973	2,974,683	7,275,656																
6 Capital Outlay	6000-6999	260,731	33,594	294,325	136,728	34,367	171,094	140,146	35,226	175,372																
7 Other Outgo - exclude Direct Sup.	7100-7299	0	0	0	0	0	0	0	0	0																
8 Debt Service	7400-7499	32,559	0	32,559	32,559	0	32,559	32,559	0	32,559																
9 Direct Support/Indirect Costs	7300-7399	(438,140)	208,424	(229,716)	(448,217)	213,218	(234,999)	(459,423)	218,548	(240,874)																
10 CSR Reduction (for info only)	1000-7999	0	0	0	0	0	0	0	0	0																
<b>11 Projected Budget Reduction</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,400,000)</b>	<b>0</b>	<b>(2,400,000)</b>																
<b>12 Total Expenditures:</b>		<b>\$63,689,525</b>	<b>\$29,125,306</b>	<b>\$92,814,831</b>	<b>\$64,372,104</b>	<b>\$27,925,452</b>	<b>\$92,297,556</b>	<b>\$63,699,646</b>	<b>\$28,665,809</b>	<b>\$92,365,455</b>																
<b>D. Interfund Xfers/Other Sources</b>																										
1 Transfers In	8910-8929	431,063	0	431,063	31,499	0	31,499	31,499	0	31,499																
2 Transfers Out	7610-7629	128,282	0	128,282	128,282	0	128,282	128,282	0	128,282																
3 Sources	8930-8979	0	0	0	0	0	0	0	0	0																
4 Uses	7630-7699	0	0	0	0	0	0	0	0	0																
5 Contributions	8980-8999	(8,055,669)	8,055,669	0	(8,739,955)	8,739,955	0	(9,222,827)	9,222,827	0																
<b>E. Net Increase (Decrease) In Fund Balance</b>		<b>(\$1,888,679)</b>	<b>(\$1,409,934)</b>	<b>(\$3,298,613)</b>	<b>(\$3,944,353)</b>	<b>(\$0)</b>	<b>(\$3,944,353)</b>	<b>(\$2,209,191)</b>	<b>(\$0)</b>	<b>(\$2,209,192)</b>																
<b>F. Ending Balance</b>		<b>\$9,162,545</b>	<b>\$0</b>	<b>\$9,162,545</b>	<b>\$5,218,192</b>	<b>(\$0)</b>	<b>\$5,218,192</b>	<b>\$3,009,001</b>	<b>(\$0)</b>	<b>\$3,009,000</b>																
1 Revolving Cash	9711	43,650	0	43,650	43,650	0	43,650	43,650	0	43,650																
2 Other Reserves	97xx	145,642	0	145,642	145,642	0	145,642	145,642	0	145,642																
3 Restricted	9740	0	0	0	0	(0)	(0)	0	0	0																
4 Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0																
5 Other Commitments	9760	0	0	0	0	0	0	0	0	0																
6 Assigned - Other Assignments	9780	4,094,710	0	4,094,710	407,389	0	407,389	0	0	0																
7 Reserve for Economic Uncertainties	9789	2,787,393	0	2,787,393	2,772,775	0	2,772,775	2,774,812	0	2,774,812																
8 Unassigned/Unappropriated Amount	9790	2,091,149	0	2,091,149	1,848,736	0	1,848,736	44,897	0	44,897																
<b>G. Components of Ending Fund Balance Total</b>		<b>\$9,162,545</b>	<b>\$0</b>	<b>\$9,162,545</b>	<b>\$5,218,192</b>	<b>(\$0)</b>	<b>\$5,218,192</b>	<b>\$3,009,001</b>	<b>\$0</b>	<b>\$3,009,000</b>																
<p align="center"><b>3% Calculated Reserve, or \$50,000 (greater of the two)</b></p> <table border="0"> <tr> <td>Reserve Percentage Level for this district:</td> <td>3.00%</td> <td>Total Reserves</td> <td>\$2,787,393</td> <td>3% Calculated</td> <td>\$0</td> <td>Difference*</td> <td>\$0</td> </tr> <tr> <td>FY 2012-13 ADA Input Sheet (District):</td> <td>11,654.83</td> <td>FY 2012-13 Bud</td> <td>\$2,787,393</td> <td>FY 2013-14 Proj</td> <td>\$2,772,775</td> <td>FY 2014-15 Proj</td> <td>\$2,774,812</td> </tr> </table>											Reserve Percentage Level for this district:	3.00%	Total Reserves	\$2,787,393	3% Calculated	\$0	Difference*	\$0	FY 2012-13 ADA Input Sheet (District):	11,654.83	FY 2012-13 Bud	\$2,787,393	FY 2013-14 Proj	\$2,772,775	FY 2014-15 Proj	\$2,774,812
Reserve Percentage Level for this district:	3.00%	Total Reserves	\$2,787,393	3% Calculated	\$0	Difference*	\$0																			
FY 2012-13 ADA Input Sheet (District):	11,654.83	FY 2012-13 Bud	\$2,787,393	FY 2013-14 Proj	\$2,772,775	FY 2014-15 Proj	\$2,774,812																			
<p>FY 2013-14 Unappropriated Amount is: Positive</p> <p>FY 2014-15 Unappropriated Amount is: Positive</p>																										
<p>*NOTE: Negative number means reserve % not met compares amount in 9770 only.</p> <p>*NOTE: Negative number means reserve % not met compares amount in 9770 only. A difference of 0 does not necessarily mean the Unappropriated Amount is positive</p>																										



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	58,530,124.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,423.05	2.01%	6,552.05	2.30%	6,703.05
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RLI, line 5b, ID 0719)		8.62	1.97%	8.79	2.28%	8.99
c. Revenue Limit ADA (Form RLI, line 5c, ID 0033)		11,917.55	-2.20%	11,654.83	0.00%	11,654.83
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		76,649,748.81	-0.24%	76,465,474.86	2.30%	78,227,685.15
e. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%		0.00%	
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		76,649,748.81	-0.24%	76,465,474.86	2.30%	78,227,685.15
g. Deficit Factor (Form RLI, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		59,578,316.76	-0.24%	59,435,084.30	2.30%	60,804,815.11
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)		(1,769,882.00)	2.01%	(1,805,433.00)	2.30%	(1,847,044.00)
k. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		721,689.00	2.34%	738,549.00	2.53%	757,213.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		58,530,123.76	-0.28%	58,368,200.30	2.31%	59,714,984.11
2. Federal Revenues	8100-8299	201,309.00	-3.13%	195,003.00	0.00%	195,003.00
3. Other State Revenues	8300-8599	10,255,534.00	-0.94%	10,159,081.00	1.90%	10,351,825.00
4. Other Local Revenues	8600-8799	536,767.00	1.01%	542,205.00	1.12%	548,252.00
5. Other Financing Sources						
a. Transfers In	8900-8929	431,063.00	-92.69%	31,499.00	0.00%	31,499.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(8,055,669.00)	8.49%	(8,739,955.00)	5.52%	(9,222,827.00)
6. Total (Sum lines A11 thru A5)		61,899,127.76	-2.17%	60,556,033.30	1.75%	61,618,736.11
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				36,839,923.00		37,539,559.00
b. Step & Column Adjustment				699,636.00		713,323.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,839,923.00	1.90%	37,539,559.00	1.90%	38,252,882.00
2. Classified Salaries						
a. Base Salaries				8,062,375.00		8,202,861.00
b. Step & Column Adjustment				140,486.00		143,241.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,062,375.00	1.74%	8,202,861.00	1.75%	8,346,102.00
3. Employee Benefits	3000-3999	13,135,939.00	2.15%	13,417,872.00	5.44%	14,148,372.00
4. Books and Supplies	4000-4999	1,684,782.00	-22.52%	1,305,399.00	2.50%	1,338,034.00
5. Services and Other Operating Expenditures	5000-5999	4,081,356.00	2.55%	4,185,344.00	2.76%	4,300,973.00
6. Capital Outlay	6000-6999	260,731.00	-47.56%	136,728.00	2.50%	140,146.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	32,559.00	0.00%	32,559.00	0.00%	32,559.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(438,140.00)	2.30%	(448,218.00)	2.50%	(459,423.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	128,282.00	0.00%	128,282.00	0.00%	128,282.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						(2,400,000.00)
11. Total (Sum lines B1 thru B10)		63,787,807.00	1.12%	64,500,386.00	-1.04%	63,827,927.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,888,679.24)		(3,944,352.70)		(2,209,190.89)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,051,223.77		9,162,544.53		5,218,191.83
2. Ending Fund Balance (Sum lines C and D1)		9,162,544.53		5,218,191.83		3,009,000.94
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	189,292.00		189,292.00		189,292.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,888,817.77		407,389.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,787,393.42		2,772,775.00		2,774,812.00
2. Unassigned/Unappropriated	9790	2,297,041.58		1,848,735.83		44,896.94
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,162,544.77		5,218,191.83		3,009,000.94

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,787,393.42		2,772,775.00		2,774,812.00
c. Unassigned/Unappropriated	9790	2,297,041.58		1,848,735.83		44,896.94
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,056,386.72		1,184,668.72		1,312,950.72
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>6,140,821.72</b>		<b>5,806,179.55</b>		<b>4,132,659.66</b>

**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.

The District utilizes the San Diego County model for multi-year projections and the assumptions are attached to this report. The District Budget Study Committee will make recommendations to the Board for future budget reductions. In addition the District plans to fully maximize all restricted program flexibility and will continue to analyze all programs that are encroaching on the unrestricted funds.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. B-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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	2,135,066.00	1.67%	2,170,617.00	1.92%	2,212,228.00
2. Federal Revenues	8100-8299	6,300,452.00	-6.88%	5,867,063.00	0.00%	5,867,063.00
3. Other State Revenues	8300-8599	4,045,603.00	-1.89%	3,969,235.00	2.10%	4,052,485.00
4. Other Local Revenues	8600-8799	7,178,582.00	0.00%	7,178,582.00	1.85%	7,311,205.00
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	8,055,669.00	8.49%	8,739,955.00	5.52%	9,222,827.00
6. Total (Sum lines A1 thru A5)		27,715,372.00	0.76%	27,925,452.00	2.65%	28,665,808.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				9,268,512.00		9,191,464.00
b. Step & Column Adjustment				185,370.22		169,037.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(262,418.22)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,268,512.00	-0.83%	9,191,464.00	1.84%	9,360,501.00
2. Classified Salaries						
a. Base Salaries				7,001,693.00		7,122,537.00
b. Step & Column Adjustment				120,844.00		123,229.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,001,693.00	1.73%	7,122,537.00	1.73%	7,245,766.00
3. Employee Benefits	3000-3999	5,491,147.00	4.21%	5,722,159.00	5.23%	6,021,225.00
4. Books and Supplies	4000-4999	4,087,030.00	-32.93%	2,741,327.00	2.50%	2,809,860.00
5. Services and Other Operating Expenditures	5000-5999	3,034,907.00	-4.43%	2,900,381.00	2.56%	2,974,683.00
6. Capital Outlay	6000-6999	33,594.00	2.30%	34,367.00	2.50%	35,226.00
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	208,424.00	2.30%	213,217.00	2.50%	218,547.00
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 (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		29,125,307.00	-4.12%	27,925,452.00	2.65%	28,665,808.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,409,935.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,409,934.37		(0.63)		(0.63)
2. Ending Fund Balance (Sum lines C and D1)		(0.63)		(0.63)		(0.63)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.90		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.53)		(0.63)		(0.63)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		(0.63)		(0.63)		(0.63)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
In FY 2012-13 the District is utilizing one time carryover funds for supplemental services. These expenditures will be reduced in 2013-14.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	60,665,190.00	-0.21%	60,538,817.30	2.29%	61,927,212.11
2. Federal Revenues	8100-8299	6,501,761.00	-6.76%	6,062,066.00	0.00%	6,062,066.00
3. Other State Revenues	8300-8599	14,301,137.00	-1.21%	14,128,316.00	1.95%	14,404,310.00
4. Other Local Revenues	8600-8799	7,715,349.00	0.07%	7,720,787.00	1.80%	7,859,457.00
5. Other Financing Sources						
a. Transfers In	8900-8929	431,063.00	0.00%	31,499.00	0.00%	31,499.00
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)		89,614,499.76	-1.26%	88,481,485.30	2.04%	90,284,544.11
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				46,108,435.00		46,731,023.00
b. Step & Column Adjustment				885,006.22		882,360.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(262,418.22)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,108,435.00	1.35%	46,731,023.00	1.89%	47,613,383.00
2. Classified Salaries						
a. Base Salaries				15,064,068.00		15,325,398.00
b. Step & Column Adjustment				261,330.00		266,470.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,064,068.00	1.73%	15,325,398.00	1.74%	15,591,868.00
3. Employee Benefits	3000-3999	18,627,086.00	2.75%	19,140,031.00	5.38%	20,169,597.00
4. Books and Supplies	4000-4999	5,771,812.00	-29.89%	4,046,726.00	2.50%	4,147,894.00
5. Services and Other Operating Expenditures	5000-5999	7,116,263.00	-0.43%	7,085,725.00	2.68%	7,275,656.00
6. Capital Outlay	6000-6999	294,325.00	-41.87%	171,095.00	2.50%	175,372.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	32,559.00	0.00%	32,559.00	0.00%	32,559.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(229,716.00)	2.30%	(235,001.00)	2.50%	(240,876.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	128,282.00	0.00%	128,282.00	0.00%	128,282.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(2,400,000.00)
11. Total (Sum lines B1 thru B10)		92,913,114.00	-0.52%	92,425,838.00	0.07%	92,493,735.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(3,298,614.24)		(3,944,352.70)		(2,209,190.89)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,461,158.14		9,162,543.90		5,218,191.20
2. Ending Fund Balance (Sum lines C and D1)		9,162,543.90		5,218,191.20		3,009,000.31
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	189,292.00		189,292.00		189,292.00
b. Restricted	9740	0.90		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,888,817.77		407,389.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,787,393.42		2,772,775.00		2,774,812.00
2. Unassigned/Unappropriated	9790	2,297,040.05		1,848,735.20		44,896.31
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		9,162,544.14		5,218,191.20		3,009,000.31

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,787,393.42		2,772,775.00		2,774,812.00
c. Unassigned/Unappropriated	9790	2,297,041.58		1,848,735.83		44,896.94
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(1.53)		0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,056,386.72		1,184,668.72		1,312,950.72
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<b>3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)</b>		<b>6,140,820.19</b>		<b>5,806,179.55</b>		<b>4,132,659.66</b>
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		<b>6.61%</b>		<b>6.28%</b>		<b>4.47%</b>
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
<b>2. Special education pass-through funds</b>						
(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				
<b>2. District ADA</b>						
Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)						
		11,653.41		11,653.41		11,653.41
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		92,913,114.00		92,425,838.00		92,493,735.00
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)		92,913,114.00		92,425,838.00		92,493,735.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,787,393.42		2,772,775.14		2,774,812.05
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,787,393.42		2,772,775.14		2,774,812.05
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**Multi-Year Projection Assumptions Sheet  
1st Interim 2012-13**

SCHOOL DISTRICT : *La Mesa-Spring Valley Elementary*

DESCRIPTION	Data in shaded areas are provided by SDCOE (for information only)				
	SDCOE	FY 2012-13	FY 2013-14	FY 2014-15	
	Assumptions	(Base Year)	(Project YR 1)	(Project YR 2)	
Statutory COLA - (SSC Dartboard)		3.24%	2.00%	2.30%	
Funded COLA - (Revenue Limit)		3.24%	2.00%	2.30%	
Funded COLA - (Categorical)		0.00%	0.00%	2.30%	
Revenue Limit Deficit - (SSC Dartboard & SDCOE Est)		22.272%	22.272%	22.272%	
California Consumer Price Index - (SSC Dartboard)		2.60%	2.30%	2.50%	
Lottery Per ADA (SSC Dartboard)	Unrestricted	\$124.00	\$124.00	\$124.00	
	Restricted	\$30.00	\$30.00	\$30.00	
Total Equalization (if applicable)	\$0.00				
Current Interest Rate - (SD County Treasurer's Office)		0.50%	0.50%	0.50%	
Property Taxes (% increase)	(District Input)		0.00%	0.00%	
Projected Budget Reduction	Unrestricted	0.00	0.00	-2,400,000.00	
	Restricted	\$ -	\$ -	\$ -	
Average Daily Attendance (ADA) Projections	(District Input)	11,654.83	11,654.83	11,654.83	
	% Change		0.00%	0.00%	
<b>Salary Step &amp; Column Percent Increases:</b>					
Teachers	1100	2.00%	2.00%	2.00%	
Certificated Pupil Support	1200	2.00%	2.00%	2.00%	
Certificated Supervisor & Admin	1300	2.00%	2.00%	1.00%	
Other Certificated	1900	0.00%	0.00%	0.00%	
Instructional Aides	2100	2.00%	2.00%	2.00%	
Classified Support	2200	2.00%	2.00%	2.00%	
Classified Supervisor & Admin	2300	2.00%	2.00%	1.00%	
Clerical, Technical, & Office Staff	2400	2.00%	2.00%	2.00%	
Other Classified	2900	0.00%	0.00%	0.00%	
<b>Mgmt, Cert, &amp; Classified Contract Increases:</b>					
Management Increases		(District Input)	0.00%	0.00%	
Certificated Increases		(District Input)	0.00%	0.00%	
Classified Increases		(District Input)	0.00%	0.00%	
<b>Benefits:</b>					
STRS	3100-3102		8.25%	8.25%	
PERS	3200-3202		11.417%	11.417%	
OASDI/Medicare/Alternative	3300-3302		1.45%	1.45%	
Health & Welfare Increase (% increase)	3400-3402		6.80%	10.00%	
State Unemployment	3500-3502		1.10%	1.10%	
Workers' Comp (% increase)	3600-3602		0.00%	0.00%	
OPEB Allocated Costs (% increase)	*3711-3712		6.80%	10.00%	
OPEB Active Employee Costs (% increase)	3751-3752		6.80%	10.00%	
PERS Reduction	3801-3802		1.603%	1.603%	
Other Employee Benefits (include early retirement incentive)	3900-3902	(District Input)	0.00%	0.00%	
			Unrestricted	Restricted	Combined
FY 2012-13 General Fund Beginning Balances (District Input)		\$	11,051,224	\$ 1,409,934	\$ 12,461,158
(+/-) Audit Adjustment (District Input)		\$	-	\$ -	\$ -
Net Beginning Balance		\$	11,051,224	\$ 1,409,934	\$ 12,461,158

Note: The SDCOE recommended assumptions are just that, assumptions. Please forecast accordingly to your district's size and financial picture.

\*Roll up to 3701 and 3702

# La Mesa-Spring Valley School District

## 2012-13 FIRST INTERIM MULTI-YEAR PROJECTION ASSUMPTIONS

### GENERAL ASSUMPTIONS

- A statutory Cost-of-Living Adjustment (COLA) of 3.24% is projected for 2012-13 with a deficit of 22.272%. A statutory COLA of 2.00% is projected for 2013-14 with a deficit of 22.272% and a COLA of 2.30% with a deficit of 22.272% is projected for 2014-15. These projections are per the 2012-13 adopted state budget. Categorical programs are funded at the same level as in 2011-12 except in 2014-15 where a 2.30% COLA is projected.
- Property tax estimates are provided by the San Diego County Assessor's Office, using the most recent (November 2012) County Assessor information. State Aid is projected to fully fund revenue limit and backfill the property tax shortfall.
- Revenue Limit Average Daily Attendance (ADA) is calculated using the declining enrollment formula (the greater of current or prior year ADA). Fiscal year 2012-13 uses the 2011-12 actual Period 2 ADA of 11,917.55.
- California Consumer Price Index (CPI) is projected using the School Services of California Dartboard forecast: 2.60% for 2012-13, 2.30% for 2013-14, and 2.50% for 2014-15.
- Lottery revenue for 2012-13, 2013-14 and 2014-15 is projected at \$154 per ADA. Funding is based upon the prior year's annual ADA.
- Using the San Diego County Treasurer's Office forecast, interest rates are projected at .50% for 2012-13, 2013-14, and 2014-15.
- Salary step-and-column is projected using a 2% increase for 2013-14 and 2014-15 for Certificated and Classified object codes. Certificated and Classified Supervisor and Admin. object codes are projected using a 1% increase for 2013-14 and 2014-15.
- Health and Welfare benefits are projected using a 10% increase for 2013-14 and 2014-15 for all active employees and retirees. Current year budgets will be adjusted at the second interim revision after changes from open enrollment are posted to the payroll system. This adjustment is expected to be reported to the Board in March 2013. It is anticipated there will be some savings reported at second interim due to the changes in health and welfare benefit plans, which are effective January 1, 2013.



# La Mesa-Spring Valley School District

## 2012-13 FIRST INTERIM MULTI-YEAR PROJECTION

### ASSUMPTIONS

#### REVENUE ASSUMPTIONS

##### **REVENUE LIMIT SOURCES**

- Projections for state aid have been adjusted per the 2012-13 adopted state budget. The increase in funding is a result of the passage of Proposition 30 and the elimination of the trigger reduction of \$441 per ADA to the revenue limit. Minor adjustments were made to property taxes, which is offset in the state aid. The total changes to Revenue Limit Sources resulted in an increase of \$5,272,393.

##### **FEDERAL REVENUES**

- Projections for 2012-13 are based on the most current funding information available and include prior year adjustments, deferred and unused funds. Projections for 2013-14 and 2014-15 assume the same level of funding as in 2012-13 and do not include prior year funds. Adjustments have been made for one-time funds. The total changes for Federal Revenues resulted in an increase of \$450,913.

##### **STATE REVENUES**

- Projections for 2012-13 use the most current funding information available and include prior year adjustments, deferred, and unused funds. Projections for 2013-14 and 2014-15 are based on state budget information provided by School Services of California as well as the San Diego County Office of Education. Mandated cost funds were adjusted for the receipt of the block grant funding of \$333,691. There were adjustments made to Special Education Mental Health funds. Lottery was adjusted for additional revenue received from the prior year. The total increase to State Revenues is \$572,239.

##### **LOCAL AND OTHER REVENUES**

- Projections for 2012-13 use 2011-12 actual data. The revenue and expenditure budgets for 2012-13 minigrants and donation funds are added as they are received and are equal, thus having no impact on the ending fund balance or reserves. The total increase to Local and Other Revenue is \$129,917.

##### **CONTRIBUTIONS – SPECIAL EDUCATION, TRANSPORTATION, RESTRICTED AND DEFERRED MAINTENANCE**

- For 2012-13 the Special Education encroachment is estimated at \$3,903,156. The Home-to-School Transportation encroachment is estimated at \$247,125. The Special Education Transportation encroachment is estimated at \$1,688,535 and the Restricted Maintenance encroachment is \$1,747,053. Encroachment is a result of expenditures exceeding revenues received for a restricted program. These excess expenditures are covered by the general fund.
- For 2012-13 the District will again take advantage of the option to eliminate the Deferred Maintenance match of approximately \$500,000 as well as recognizing the State Deferred Maintenance funding of \$491,597 in the Unrestricted General Fund. The District will also take advantage of these options in 2013-14 and 2014-15.

# La Mesa-Spring Valley School District

## 2012-13 FIRST INTERIM MULTI-YEAR PROJECTION

### ASSUMPTIONS

#### EXPENDITURE ASSUMPTIONS

- Salary projections for 2012-13 use actual calculated data for all existing employees, adjusted for step-and-column movement and program changes. Projections also include reductions and changes in certificated and classified staffing as well as salary rollbacks for all bargaining units. Adjustments have been made to 2013-14 and 2014-15 for one-time use of carryover funds.
- Statutory benefits include State Teachers' Retirement (STRS), Public Employees' Retirement (PERS), Social Security, Medicare, Workers' Compensation, and Unemployment Insurance. They are projected using actual rates for 2012-13.
- Health and welfare benefit projections for 2012-13 have been adjusted to actual calculations in the payroll system; however, until open enrollment changes are posted to the payroll system, it is difficult to project what changes might occur. It is anticipated there will be some savings as a result of the changes made to the Health and Welfare programs which are effective January 1, 2012. These budgets will be adjusted at the second interim revision period that ends on January 31, 2013 and will reflect actual 2012-13 expenditures.
- Restricted program expenses are budgeted to equal anticipated revenues. Salary, benefits, supplies, and services have been adjusted for any known staffing or funding changes. The remainder of available funds has been budgeted in the 4000 objects and will be distributed as spent in future budget revisions. As mentioned above, restricted programs have been adjusted in 2013-14, and 2014-15 for the one-time use of carryover or other one-time funds.
- Property and liability insurance costs have been adjusted based on the actual premiums paid for 2012-13 to the San Diego County JPA. The total cost is \$514,165.
- Capital Outlay expenditures have increased to reflect current actual projects or bids.

**2012-13 Restricted Program Balances at December 30, 2012**

**RESTRICTED PROGRAM BALANCES AT DECEMBER 6, 2012**

RESOURCE	RESOURCE DESCRIPTION	BUDGET	TRANSACTION	ENCUMBRANCE	BALANCE
2430 Total	COMMUNITY DAY SCHOOL	121,019	30,792.81	90,226.19	-
3010 Total	TITLE I BASIC	2,172,631	378,533.97	830,908.48	963,188.55
3185 Total	TITLE I PROGRAM IMPROVEMENT	52,078	52,078.20	-	(0.20)
3310 Total	SP ED IDEA B GRANT	2,141,859	676,724.52	1,465,134.48	-
3315 Total	SP ED IDEA PRESCH NON RISK	168,289	51,224.14	117,064.86	-
3320 Total	SP ED IDEA PRESCH RISK	315,582	72,161.60	243,420.40	-
3327 Total	SP ED MENTAL HEALTH	94,976	9,425.00	85,551.00	-
3345 Total	SP ED IDEA PRESCH STAFF DEV	1,147	-	1,147.00	-
3385 Total	SP ED IDEA EARLY INTERVENTION	25,040	7,796.97	17,243.03	-
4035 Total	NCLB TITLE II PT A TCHR QUALITY	523,900	194,065.16	93,007.94	236,826.90
4201 Total	TITLE III IMMIGRANT ED	29,700	12,301.20	17,325.79	73.01
4203 Total	TITLE III LEP STUDENT PGM	468,259	291,680.74	176,566.54	11.72
5640 Total	HOMELESS CHILDREN GRANT	526,234	204,054.33	211,632.34	110,547.33
6300 Total	LOTTERY INSTRUCTIONAL MATL	426,013	128,133.65	5,950.39	291,928.96
6500 Total	SPECIAL EDUCATION	11,683,439	4,344,361.69	7,339,077.31	0.00
6510 Total	SP ED EARLY ED INDIVID W EXCP	876,783	364,828.26	511,954.74	0.00
6512 Total	SP ED MENTAL HEALTH SVCS	169,003	36,117.00	132,886.00	-
6520 Total	SP ED PROJ WORKABILITY	18,128	1,913.78	16,214.22	-
6530 Total	SP ED LOW INCIDENCE	2,820	329.34	2,490.66	-
6535 Total	SP ED PERSONNEL STAFF DEV	3,655	36.00	3,619.00	-
7090 Total	ECONOMIC IMPACT AID SCE	1,510,783	153,927.89	265,470.40	1,091,384.71
7091 Total	ECONOMIC IMPACT AID LEP	1,099,416	160,355.78	71,539.51	867,520.71
7230 Total	TRANSPORTATION HOME TO SCH	1,580,268	580,221.55	1,000,046.45	(0.00)
7240 Total	TRANSPORTATION SP ED	1,799,567	684,710.72	1,114,856.28	-
8150 Total	RESTRICTED MAINTENANCE	1,747,053	684,389.83	956,230.94	106,432.23
9065 Total	AFTER SCHOOL EDUCATION	1,237,333	394,214.76	374,961.03	468,157.21
9515 Total	SDYS PE GRANT	101,896	38,399.61	56,997.72	6,498.67
9625 Total	COMMUNITY DEV FUNDS	228,436	-	-	228,436.00
	<b>Grand Total</b>	<b>29,125,307</b>	<b>9,552,778.50</b>	<b>15,201,522.70</b>	<b>4,371,005.80</b>