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

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OBJECT \$ 86,622 \$ 483,061 \$ 94,663 \$ 376,341 \$ 8,041	OBJECT \$ 86,622 \$ 483,061 \$ 94,663 \$ 376,341 \$ 8,041	Total Books and Supplies	#0000s					1,684,782	•	s			\$ 1,513,508
5200 \$ 86,622 \$ 483,061 \$ 94,663 \$ 376,341 \$ 8,041	5200 \$ 86,622 \$ 483,061 \$ 94,663 \$ 376,341 \$ 8,041	5000 - SERVICES, OTHER EXPENSES	OBJECT							i i		1	
5300 \$ 24,155 \$ - \$ 18,568 \$ - \$ (5,587) \$ (291) \$ (29	5300 \$ 24,155 \$ - \$ 18,568 \$ - \$ (5,587) \$ (291) \$ (291) \$ (291) \$ (291) \$ (201) \$ (29	Travel and Conferences	5200		\vdash	483,061	69	94,663	376,341	မှာ	-	(106,720)	
5400-5450 \$ 484,095 \$ 30,361 \$ 483,804 \$ 30,361 \$ (291) \$ 483,804 \$ 30,361 \$ (291)	5400-5450 \$ 484,095 \$ 30,361 \$ 483,804 \$ 30,361 \$ (291) \$ 40,010 5500 \$ 2,202,767 \$ - \$ 2,202,903 \$ - \$ 44,300 \$ 136 \$ 136 \$ 44,300 \$ 44,002 \$ 4,002	Dues and Memberships	5300	ļ	_		မှာ	18,568	1	so (. 	1	
5500 \$ 2,202,767 \$ - \$ 2,202,803 \$ - \$ 4,300 \$ 130 \$ 150 \$ 44,300 \$ 44,300 \$ 44,300 \$ 44,300 \$ 44,300 \$ 44,300 \$ 44,300 \$ 44,300 \$ 44,300 \$ 44,300 \$ 44,300 \$ 44,300 \$ 44,300 \$ 44,300 \$ 44,300 \$ 44,300 \$ 4,000	5500 \$ 2,202,767 \$ - \$ 2,202,803 \$ 2,202,803 \$ 4,300 \$ 4,300 5600 \$ 578,080 \$ 30,127 \$ 622,380 \$ 35,355 \$ 44,300 \$ 44,820 \$ 44,820 \$ 44,820 \$ 482 \$ 482 \$ 5500 \$ 1,825,272 \$ 991,129 \$ 2,661,869 \$ 63,526 \$ 74,087 \$ 74,082 \$ 74,082 \$ 74,082 \$ 74,082 \$ 74,082 \$ 74,082 \$ 74,082 \$ 74,082 \$ 74,082 \$ 74,082 \$ 74,082 \$ 74,082 \$ 74,082 \$ 74,082 \$ 74,082 \$ 74,08	Other Insurance - Property and Liability	5400-5450			30,361	69	483,804	30,361	Д	-	1	
5600 \$ 578,080 \$ 30,127 \$ 622,380 \$ 33,355 \$ 44,300 \$ 44,000 acts 5700 \$ (444,722) \$ (62,960) \$ (439,840) \$ (71,703) \$ 4,822 \$ 5,822 \$ 63,526 \$ 63	5600 \$ 578,080 \$ 30,127 \$ 622,380 \$ 33,325 \$ 44,300 \$ 44,300 \$ 44,300 \$ 44,300 \$ 4,822 \$ 4,822 \$ 5 acts 5800 \$ 1,825,272 \$ 991,129 \$ 2,661,869 \$ 63,526 \$ 63,526 \$ 4,062 \$ 4,062 \$ 5 \$ 500 \$ 103,687 \$ 2,229 \$ 107,749 \$ 2,684 \$ 4,062 \$ 4,062 \$ 5 \$ 500 \$ 396,2287 \$ 2,239 \$ 6,270,377 \$ 4,084,356 \$ 3,034,907 \$ 7,146,263 \$ 149,069 \$ 6,270,377	Utilities	5500	7,	_	1	\$	2,202,903	1 6	A E		- 2000	
acts 5800 \$ (444,722) \$ (62,950) \$ (453,940) \$ (1,703) \$ \$ 4,022 \$ \$ 4,002 \$ \$ 590, 35 \$ 103,687 \$ 2,229 \$ 107,749 \$ 2,684 \$ \$ 4,062 \$ \$	acts 5800 \$ (444,722) \$ (62,950) \$ (459,940) \$ (71,703) \$ (71,703) \$ (71,702) \$ (71,703) \$ (71,702) \$ (71,702) \$ (71,703) \$ (71,702)	Rentals, Leases and Repairs	5600		-	30,127	69 6	622,380	35,355	A		077'6	
acts 5900 \$ 103,687 \$ 1,22,672 \$ 107,749 \$ 2,684 \$ 4,062 \$ 4,062 \$ 500	Section Sect	Transfer of Costs - Interfund	5700		_	(62,950)	9 6	991 129	1,00	9 64	-	836,597	
0300	5800 \$ 103,007 \$ 2,238.050 \$ 6,270,377 \$ 4,081,356 \$ 3,04,907 \$ 7,116,263 \$ 119,069 \$	Other Operating Expenses - Contracts	0000		-	212,020,1	9 6	107 749	3	65	+	455	
\$ 500.000.000.000.000.000.000.000.000.000	5 3.962.287 \$ 2.308.090 \$ 6.270.377 \$ 4.081.356 \$ 3.034.907 \$ 7.116.263 \$ 119.069 \$	Communications	0080			677,7	•	25.50	1	+	+		
# conferred conferred decidents conferred co		Total Samicas Other Expenses	5,0005	3 962	287 \$	2 308 090		3000		69	419,069 \$	726,817	\$ 845,886

Combined	216,628	\$ (205,951) \$ 3,462,784 \$ 2,962,678		909	1		\$ 500 \$ 2.963,178
	\$ 8,730 \$ 7,594 \$ 7,833	\$ 7,833 \$ 2,728,164 \$ (2,113,234)	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6			\$ 599,146 \$ 16,912 \$ 87,241 \$ -	\$ 703.299 \$ 703.299 \$ (1,409.935)
Variation Variation Variation Variation Variation Res. \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 69,031 \$ 199,631 \$ (7,833) \$ \$ (205,951)	\$ (213,784) \$ 734,620 \$ 5,075,912	9999		\$	\$ 1,673 \$ (599,146) \$ (16,912) \$ (87,241) \$ -	\$
bined	\$ 204.325	\$ 92,784,832 \$ 92,784,832 \$ (3,601,395)		\$ 437,063	\$ (128,382)		8,055,669 \$ 302,781 8,055,669 \$ 302,781 (1,409,934) \$ (3,298,614)
itited Restricted Can ritted Restricted Can - \$ 6,000 - \$ 1,838 - \$ 7,026		29,125,307				3,903, 247, 1,688, 1,747, 469,	
Enrestricted 5 5 130,000 \$ 5	260,731 (208,424) 32,559 (229,716)	(405,581) 63,659,525 5,864,209	 	\$ 500 \$ \$ 431,063 \$ \$ (128,282) \$	(428;283) 434,868 (434,868) 1,121,543 (1,121,543) 2,913,589		(8.055,669) (7,752,888) (1,888,679)
Cambined	\$	\$ 89,322,048 \$ 89,322,048		\$ 430,563	\$ (128,282)		\$ 302,281 \$ (6,261,792)
2012-13-ADOPTED JULY ted Restrated - \$ 6,000 - \$ -	\$ 10,000 \$ 16,000 \$ 200,591 \$ -		· · · · · · · · · · · · · · · · · · ·		#	\$ 3.304,010 \$ 230,213 \$ 1,601,294 \$ 1,747,053 \$ 469,800	\$ \$ 7,352,370 \$ 7,352,370
2012.1 Unrestricted	\$ 61,700 \$ 67,700 \$ (200,591) \$ 32,559 \$ (23,765)		399,	\$ - \$. \$. \$ (128,282)	\$ (128,282) \$ 434,868 \$ (434,868) \$ 1,121,543) \$ 2,915,262		\$
6100 6200 6400	39	2000 2000 2000	OBJECT 0000-544/8912 0000-546/8912 0000-546/8912	8000.8919 8000.8919 7619	7600's RESOURCE 0000/8980 0405/8980 1100/8980 1300/8980	1300/8980 6500/8980 7230/8980 7240/8980 8150/8980 0945/8980 7230/8980-945	9515/8980 ID BALANCE
MAJOR OBJECT EXPLANATION 6000 - CAPITAL OUTLAY Sites and improvement of Sites Building & Improvements Fourinment - New	Equipment - Replacement Total Capital Outlay 7000 - OTHER OUTGO Indirect Cost - CATEGORICAL FUNDS Debt Service Pmts - NEW RICOH EQUIP Transfers of Indirect Interfund - CN & CDC		Other Financing Sources and Uses 8000 - TRANSFERS IN Interfund xfr 40 - Cert & Class Erly Retire In 0000-544/8912 Interfund xfr 17 - Opt-Out Wellness & Misc 0000-546/8912 Interfund xfr 17-opt out 1x 1% slry reduction 0000-546/8912	Interfund xfr 40-Reserve Funds to Geni Contential Child Nutrition Total Transfers Int 7000 - TRANSFERS OUT Other Transfers Out - Option Out Transfer	Total Transfers Out 8900 - CONTRIBUTIONS Supplemental Hourly Contribution Supplemental Hourly Contribution Lottery Contribution Lottery Contribution Class Size Reduction Contribution	hment on ansporta TIIG	

Combined	(0)	2,963,179	2,963,179			,	<u>(</u>	-	700,000	ı	852,350	1,499,382	•	1	1,042,978	•	000000	(1,409,934)			103,884	69,201	105,319	047.000.0	4,373,113 6 (1,409,934) \$ 2,953,179
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Variance ase) Restricted	O.	\$ (1,409,934)	409,934)			,	•		-	-	-	-	-	-	1	-	100000	(1,409,934)			-	-	1		1,409,934)
	Ġ	Ξ Ø	9				(_	63	es l	es l	co.	69	69	به	-	Į	59			↔	s	cs		G.
Va Investricted Res	0	4,373,113	4,373,113 \$ (1,409,934)			•	(0)		700,000	•	852,350	1,499,382		1	1,042,978	1					103,884	69,201	105,319		4,373,113
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(31,2012 Cambined	\$ 12,461,158	(1,409,934) \$ (3,298,613)	\$ 9,162,545													- Committee of the Comm									\$ 9,162,545 \$
meted Restricted Com	1,409,934	(1.409.934)				•	,		1	1	1	1	,	ı	•	E .		•					•		
	9	60	\$			ક્ર	€3		43	\$	5 5	69	€9	49	┉┤	s,		φ,	929	2000	sə.	\$	\$		•
2012-13 Unrestricted	\$11,051,224	(1,888,679)	9,162,545	2000		43,650	145,642		700,000	-	852,350	1,499,382	1	1	1,042,978			,	EU Reserve %	3,00%	2,787,393	1,858,207	232,942		9,162,545
2012 Combined	\$ 12,461,158	\$ (6,261,792) \$ (1,888,679) \$	\$ 6,199,366 \$			4	\$		69	\$	\$	\$	\$	\$	49	\$		\$	0000		\$	\$	\$		\$ 6,199,366 \$ 9,162,545 \$
2812.13 ADOPTED JULY 1	\$ 1,409,934		\$ 1.409,934			•	-		£9>	-	·	·	, (9	•	\$			\$ 1,409,934			1	·			
2012.13. Unrestricted	\$ 11,051,224	5 (6.261.792)	\$ 4,789,432			\$ 43,650	\$ 145,642	-		69						. 3		,	EU Reserve %	3.00%	\$ 2,683,510	1,789,007	127,623		\$ 4,789,432 \$ 1,409,934
		ID BALANCE																	2000						
LANATION	BEGINNING FUND BALANCE	FORFASE) INFUL	ENDING FUND BALANCE	NG: FUND: BALANG	dable	1 Cash	SK	alances	Transfer	t Replacement	@ June 30, 2012	Revenue	ionary Carryover	Grants, Carryover	intenance	low Reserve	3alances	ram Balances		anoronriated	ertainties 3%	rd Reserve	nappropriated		TOTAL ENDING FUND BALANCE
AAJOR OBJECT - EXPLANATION	BEGINNI	NET INCREASE/(DECREASE) IN PUIND BALANCE \$ (6.261.792) \$	ENDING	MPONENTS OF ENDING FUND BALANCE	Non Spendable	Revolving Cash	Stores	Assigned Balances	Option Out Transfer	Capital Equipment Replacement	Vacation Balance @ June 30, 2012	Lottery 1112 Revenue	School Site Discretionary Carryover	Site Donations, Mini Grants, Carryover	Deferred Maintenance	Deferral/Cash Flow Reserve	Restricted Balances	Restricted Program Balances	}	Inassigned//Inappropriated	Economic Uncertainties 3%	Addl 2% Board Reserve	Undesignated/Unappropriated		TOTAL ENDING FL

Expenditures Form 011 ~ Unrestricted General Fund Revenue &

Description Reso	urce Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES					:			
1) Revenue Limit Sources		8010-8099	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. EXPENDITURES								
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%
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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			788,297.00	5,864,209.00	(12,312,372. <u>19</u>)	5,864,209.00		
D. OTHER FINANCING SOURCES/USES								
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%
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)		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND				-				
BALANCE (C + D4)			(6,261,792.00)	(1,888,679.00)	(11,983,651.19)	(1,888,679.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance 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 + F1c	1)		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 d) Assigned		9760	0.00	0.00		0.00		
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	2,297,041.58		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)
REVENUE LIMIT SOURCES					Λ=/.	1-7-		····
Principal Apportionment		0044	24.040.540.00	20 402 020 02	5 470 060 00	39,108,230.00	0.00	0.0%
State Aid - Current Year	0:-1- 4:-1	8011	34,246,518.00	39,108,230.00	5,170,256.00			,, ,
Charter Schools General Purpose Entitleme	ent - 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	0.09
Tax Relief Subventions Homeowners' Exemptions		8021	217,904.00	215,684.00	(2.92)	215,684.00	0.00	0.09
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.09
County & District Taxes Secured Roll Taxes		8041	21,701,541.00	21,899,207.00	(17,069.95)	21,899,207.00	0,00	0.09
Unsecured Roll Taxes		8042	744,323.00	776,716.00	747,790.52	776,716.00	0.00	0.09
Prior Years' Taxes		8043	1,110.00	2,920.00	2,230,47	2,920.00	0.00	0.09
Supplemental Taxes		8044	378,378.00	417,980.00	105,676.97	417,980.00	0.00	0.09
Education Revenue Augmentation		00-7-7	570,570.00	411,960.00	100,010.01	411,000.00	0.00	0.07
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	0.09
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%
Łess: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			54,871,338.00	60,137,383.00	6,235,878.07	60,137,383.00	0.00	0.0%
Revenue Limit Transfers								
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	0.09
PERS Reduction Transfer	All Other	8092	156,275.00	162,623.00	78,167.50	162,623.00	0.00	0.09
Transfers to Charter Schools in Lieu of Pro	nady Taxes	8096	0.00	0.00	0.00	0.00	0,00	0.09
Property Taxes Transfers	perty raxes	8097	0.00	0.00	0.00	0.00	0.00	0.09
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, REVENUE LIMIT SOURCES		0000	53,210,455.00	58,530,124.00	6,314,045.57	58,530,124.00	0.00	0.09
FEDERAL REVENUE			30,210,430.00	00,000,124.00	0,014,040.07	00,000,12 1,00		
Maintenance and Operations		8110	51,306.00	51,306.00	- 17,832.23	51,306.00	0.00	0.09
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	0.09
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	1	0.00	0.00	0.00	0.09
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0,00	0.00	0.09
Pass-Through Revenues from Federal Source	es	8287	0.00		0.00	0.00		

		Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
Description	Resource Codes 3000-3009, 3011- 3024, 3026-3299, 4000-4034, 4036- 4139, 4202, 4204-	Codes	(A)	(B)	(C)	(D)	(E)	<u>(F)</u>
NCLB/IASA	4215, 5510	8290	İ					
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	0.09
TOTAL, FEDERAL REVENUE			201,309.00	201,309.00	17,835.84	201,309.00	0.00	0.09
OTHER STATE REVENUE								
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	Ail Other	8311	0.00	0.00	0.00	0.00	0,00	0.0
All Other State Apportionments - Prior Years	Ail Other	8319	0.00	0.00	0.00	0.00	0.00	0.09
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.09
Class Size Reduction, K-3		8434	2,915,262.00	2,913,589.00	727,143.00	2,913,589.00	0.00	0.09
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 Materia	is	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	0.09
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Atcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						_
	7400	0500						1

7400

8590

Quality Education Investment Act

		Revenues,	Expenditures, and Ch	nanges in Fund Baland	ce			
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%
TOTAL, OTHER STATE REVENUE			9,894,588.00	10,255,534.00	2,107,712,43	10,255,534.00	0.00	0.0%
OTHER LOCAL REVENUE			- Fames					
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%
			0.00	0.00	0.00	-		
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 No Limit Taxes	on-Revenue	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 Sou	ırces	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%
Ali Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments Special Education SELPA Transfers	0500	0704						
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs ROC/P Transfers	6500	8793						
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%

La Mesa-Spring Valley San Diego County

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

37 68197 0000000 Form 01I

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%

	1101311400,	emportanto o o ana e.	nanges in Fund Baland	1			
Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	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	0.09
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
TOTAL, CERTIFICATED SALARIES		36,562,840.00	36,839,923.00	11,992,133.97	36,839,923.00	0.00	0.0
CLASSIFIED SALARIES							
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
TOTAL, CLASSIFIED SALARIES		8,081,787.00	8,062,375.00	2,442,129.94	8,062,375.00	0.00	0,0
EMPLOYEE BENEFITS							
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/Aiternative	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
	3501-3502	498,210.00	497,211.00	161,491.14	497,211.00	0.00	0.0
Unemployment insurance	3601-3602	941,420.00	938,289.00	302,802.22	938,289.00	0.00	0.0
Workers' Compensation	3701-3702	1,013,736.00	1,013,736.00	396,084.27	1,013,736.00	0.00	0,0
OPEB, Allocated	3751-3752		0.00	0.00	0.00	0.00	0.0
OPEB, Active Employees		0.00		37,517.13	16,678.00	0.00	0.0
PERS Reduction	3801-3802	5,529.00			1,263,297.00	0.00	0.0
Other Employee Benefits	3901-3902	1,267,483.00		892,786.42 4,202,938.51	13,135,939.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		13,128,217.00	13,135,939.00	4,202,936.31	13,133,903.00	0.00	0.0
BOOKS AND SUPPLIES			1				
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
TOTAL, BOOKS AND SUPPLIES		1,319,871.00	1,684,782.00	295,297.48	1,684,782.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0,0
Travel and Conferences	5200	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.
Transfers of Direct Costs - Interfund	5750	(475,932.00	(475,918.00	(7,564.45	(475,918.00)	0.00	0.
Professional/Consulting Services and				600 100 5-	004 400 00	0.00	0.0
Operating Expenditures	5800	927,603.00	"			0.00	0.0
Communications	5900	103,687.00	107,749.00	117,735.97	107,749.00	0,00	0.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		3,962,287.00	4,081,356.00	1,953,091.71	4,081,35 <u>6.00</u>	0.00	0.

Description F	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY			•	·			a de la casa	
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%
TOTAL, CAPITAL OUTLAY			61,700.00	260,731.00	94,081.43	260,731.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect	t Costs)							
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.09
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 Apportion To Districts or Charter Schools	nments 6500	7221						ı
To County Offices	6500	7222						ı
To JPAs	6500	7223		:				ı
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						i
To County Offices	6360	7222						
To JPAs	6360	7223				,		<u> </u>
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	0.09
Other Debt Service - Principal		7439	27,161.00	27,161.00	13,215.23	27,161.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of	Indirect Costs)		32,559.00	32,559.00	15,075.31	32,559.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT CO	OSTS							
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	0.09
TOTAL, OTHER OUTGO - TRANSFERS OF IND	IRECT COSTS		(224,356.00)	(438,140.00)	(36,826,45)	(438,140,00)	0.00	0.09
TOTAL, EXPENDITURES			62,924,905.00	63,659,525.00	20,957,921.90	63,659,525.00	0.00	0.09

La Mesa-Spring Valley San Diego County

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS	Nesource occus		V J		\			
INTERFUND TRANSFERS IN				:				
The state of the s								
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%
(a) TOTAL, INTERFUND TRANSFERS IN		-	430,563.00	431,063.00	328,721.00	431,063.00	0.00	0.0%
INTERFUND TRANSFERS OUT						Lineage		
RATER, ORD TRANSPERSO								
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) TOTAL, INTERFUND TRANSFERS OUT			128,282.00	128,282.00	0.00	128,282.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds		000						[
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	00,00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	. 0,00	0.0%
Proceeds from Capital Leases		8972	0.00	0,00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES		•	0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0,00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.09
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(7,352,370.00	(8,055,669.00	0.00	(8,055,669.00)	0.00	0.09
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	1
(e) TOTAL, CONTRIBUTIONS			(7,352,370.00	(8,055,669.00	0.00	(8,055,669.00)	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USE: (a - b + c - d + e)	S		(7,050,089.00	(7,752,888.00) 328,721.00	(7,752,888.00)	0.00	0.09

Description Resource	Object Codes Codes		Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-809	9 2,182,342.00	2,135,066.00	0.00	2,135,066.00	0.00	0.0%
2) Federal Revenue	8100-829	5,849,539.00	6,300,452.00	618,313.42	6,300,452.00	0.00	0.0%
3) Other State Revenue	8300-859	9 3,834,310.00	4,045,603.00	825,602.53	4,045,603.00	0.00	0.0%
4) Other Local Revenue	8600-879	9 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. EXPENDITURES			:				
1) Certificated Salaries	1000-19	9 8,897,254.00	9,268,512.00	3,143,629.79	9,268,512.00	0.00	0.0%
2) Classified Salaries	2000-299	9 6,732,110.00	7,001,693.00	2,058,873.04	7,001,693.00	0.00	0.0%
3) Employee Benefits	3000-399	5,304,665.00	5,491,147.00	1,354,986.69	5,491,147.00	0.00	0.0%
4) Books and Supplies	4000-499	9 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	5000-59	2,308,090.00	3,034,907.00	441,205.11	3,034,907.00	0.00	0.0%
6) Capital Outlay	6000-699	99 16,000.00	33,594.00	14,379.48	33,594.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-729 7400-749	1	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-73	99 200,591.00	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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(7,352,370.00)	(9,465,604.00)	(4,796,767.76)	(9,465,604.00)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers a) Transfers In	8900-89	29 0.00	0.00	0,00	0.00	0.00	0.0%
b) Transfers Out	7600-76:	9 0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-89	79 0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-76	99 0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-89	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 R	esource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totais (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(1,409,935.00)	(4,796,767.76)	(1,409,935.00)		·-···
, FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited		9791	1,409,934.37	1,409,934.37	i i i i i i i i i i i i i i i i i i i	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		
Alt 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 d) Assigned		9760	0,00	00,0		0.00		
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)		

	December Codes	Object	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Description	Resource Codes	Codes	(A)	(B)	(C)	(0)	<u> </u>	
REVENUE LIMIT SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitleme	ent - State Aid	8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years	outo / to	8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions	4	55,5						
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		0011	0.00	3.00				
Fund (ERAF)		8045	0.00	0.00	0.00	0.00		i
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		ı
Penalties and Interest from		0047	0.00	0.00				1
Delinquent Taxes		8048	0.00	0.00	0.00	0.00		ı
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		i
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit		0002	3.00					
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0,00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091					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	Ail Other	8091	0.00	0.00	0.00	0.00	0.00	0.0
PERS Reduction Transfer		8092	0.00		0.00	0.00		
Transfers to Charter Schools in Lieu of Pro	perty Taxes	8096	0.00			0.00	·	
Property Taxes Transfers	, , , , , , , , , , , , , , , , , , , ,	8097	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	0.0
TOTAL, REVENUE LIMIT SOURCES			2,182,342.00	2,135,066.00	0.00	2,135,066.00	0.00	0.0
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	. 0.00	0.00	0.00	0.4
Special Education Entitlement		8181	2,114,156.00			2,141,859.00	0.00	0.
Special Education Discretionary Grants		8182	541,822.00			579,994.00	0.00	0.
Child Nutrition Programs		8220	0.00			0.00	0,00	0.
Forest Reserve Funds		8260	0.00			0.00		
Flood Control Funds		8270	0.00		0.00	0.00		
Wildlife Reserve Funds		8280	0.00		0.00	0.00		
FEMA		8281	0.00			0.00	0.00	0,
Interagency Contracts Between LEAs		8285	25,595.00		0.00	25,040.00	0.00	0.
Pass-Through Revenues from Federal Source	ces	8287	0.00	0.00	0.00	0.00	0.00	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)
Jescription	3000-3009, 3011- 3024, 3026-3299, 4000-4034, 4036-	Joues	367		(3)			
NCLB/IASA	4139, 4202, 4204- 4215, 5510	8290	0.00	52,078.00	0.00	52,078.00	0.00	0.09
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	0.09
NCLB: Title I, Part D, Local Delinquent								
Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.09
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
TOTAL, FEDERAL REVENUE			5,849,539.00	6,300,452.00	618,313.42	6,300,452.00	0.00	0.0
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years	6355-6360	8319	0.00	0.00	0,00	0.00	0.00	0.0
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0
Home-to-School Transportation	7230	8311	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		ļ <u>.</u>
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 Materi	ŧ	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	1
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	1	0.00	0.
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	!
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.
School Community Violence	7204	geon	0.00	0.00	0.00	0.00	0.00	0.
Prevention Grant	7391 7400	8590 8590	0.00			i	0.00	T

Description	Resource Codes	Object Codes	Orlginal 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%
TOTAL, OTHER STATE REVENUE			3,834,310.00	4,045,603.00	825,602.53	4,045,603.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue County and District Taxes	ä				L. L. L. L. L. L. L. L. L. L. L. L. L. L	Letter be a second of the seco		
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		0010	0.00	0.00	0.00	0.00	0.00	0.07
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-Re Limit Taxes	venue	8629	0.00	0.00	0.00	0.00	0.00	0,0%
Sales		2224				0.00	0.00	0.00
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	1		
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 Inv	estments	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		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	26,000.00	26,000.00	15,70 <u>5.28</u>	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	-	
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			A		-			
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
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	0.03
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%
FIGHT OF Ma	Vii Átilei	8793 8799	0.00	0.00	0.00	0.00	0.00	0.0%

La Mesa-Spring Valley San Diego County

2012-13 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

37 68197 0000000 Form 01I

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%

oan siego county	Revenue,	Expenditures, and Ch	nanges in Fund Baland	ce			
Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	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%
, ,,	1300			56,038.53	162,549.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		159,764.00	162,549.00		657,496.00	0.00	0.0%
Other Certificated Salaries	1900	594,739.00	657,496.00	265,240.62		0.00	0.0%
TOTAL, CERTIFICATED SALARIES CLASSIFIED SALARIES		8,897,254.00	9,268,512.00	3,143,629.79	9,268,512.00	0.00	0,07
CLASSIFIED SALARIES							
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%
TOTAL, CLASSIFIED SALARIES		6,732,110.00	7,001,693.00	2,058,873.04	7,001,693.00	0.00	0.0%
EMPLOYEE BENEFITS			 				
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		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		82,460.70	436,139.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS	0301-0302	5,304,665.00		1,354,986.69	5,491,147.00	0.00	0.0%
BOOKS AND SUPPLIES		0,004,000.00	3,431,141.00	1,004,000.00	0,431,111,50	3,80	4147
					-		
Approved Textbooks and Core Curricula Materials	4100	282,737.00	426,013.00	99,036.77	426,013.00	0.00	0.09
Books and Other Reference Materials	4200	0.00			5,980.00	0.00	0.0%
Materials and Supplies	4300	2,648,270.00		206,720.60	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%
TOTAL, BOOKS AND SUPPLIES		2,938,433.00	4,087,030.00	357,908.71	4,087,030.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES				-			
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Transfers of Direct Costs	5710	(31,210.00	(36,078.00)	(10,896.62)	(36,078.00)	0.00	0.09
Transfers of Direct Costs - Interfund	5750	(31,750.00	(35,625.00)	(12,972,60)	(35,625.00)	0.00	0.09
Professional/Consulting Services and Operating Expenditures	5800	1,825,272.00	2,661,869.00	377,412.50	2,661,869.00	0.00	0.09
Communications	5900	2,229.00		1,383.67	2,684.00	0.00	0.0%
TOTAL, SERVICES AND OTHER				,			
OPERATING EXPENDITURES		2,308,090.00	3,034,907.00	441,205.11	3,034,907.00	0.00	0.09

Description F	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
		·				2.22	2.00	A 00
Land		6100	0.00	0.00	0.00	0.00	0.00	0.09
Land Improvements		6170	6,000.00	6,000.00	0.00	6,000.00	0.00	0.09
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	0.09
Equipment Replacement		6500	10,000.00	18,730.00	7,353.94	18,730.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			16,000.00	33,594.00	14,379,48	33,594.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirec	t Costs)							
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.09
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
		7211	0.00	0.00		0.00	0.00	0.09
To County Offices To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0
Special Education SELPA Transfers of Apportion	nmante	1210	3.00	0.00	3.55			
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	0.09
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	0.0
TOTAL, OTHER OUTGO (excluding Transfers of	f Indirect Costs)		0.00			0.00	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT C	•		3.00					
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	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF INI	DIRECT COSTS		200,591.00	208,424.00	30,761.50	208,424.00	0.00	0.0
TOTAL, EXPENDITURES			26,397,143.00	29,125,307.00	7,401,744.32	29,125,307.00	0.00	0.0

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN				-				
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0,00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT				:				
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.09
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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.09
OTHER SOURCES/USES								
SOURCES								
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	0.09
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.09
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	· 0.00	0.09
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	0.09
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.09
(c) TOTAL, SOURCES	·		0.00	0.00	0.00	0.00	0.00	0.09
USES						-		
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0
CONTRIBUTIONS					_			
Contributions from Unrestricted Revenues		8980	7,352,370.00	8,055,669.00	0.00	8,055,669.00	0.00	0.09
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	0.09
(e) TOTAL, CONTRIBUTIONS			7,352,370.00	8,055,669.00	0.00	8,055,669.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)	3		7,352,370.00	8,055,669.00	0.00	8,055,669.00	0,00	0.0

Revenue & Expenditures Form 011 ~ Restricted & Unrestricted Combined General Fund 2

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Description F	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totais (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
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	0.09
3) Other State Revenue		8300-8599	13,728,898.00	14,301,137.00	2,933,314.96	14,301,137.00	0.00	0.09
4) Other Local Revenue		8600-8799	7,585,432.00	7,715,349.00	1,367,016,48	7,715,349.00	0.00	0.09
5) TOTAL, REVENUES			82,757,975.00	89,183,437.00	11,250,526.27	89,183,437.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	45,460,094.00	46,108,435.00	15,135,763.76	46,108,435.00	0.00	0.09
2) Classified Salaries		2000-2999	14,813,897.00	15,064,068.00	4,501,002.98	15,064,068.00	0.00	0.09
3) Employee Benefits		3000-3999	18,432,882.00	18,627,086.00	5,557,925.20	18,627,086.00	0.00	0.09
4) Books and Supplies		4000-4999	4,258,304.00	5,771,812.00	653,206,19	5,771,812.00	0.00	0.09
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	0.09
6) Capital Outlay		6000-6999	77,700.00	294,325.00	108,460.91	294,325.00	0.00	0.0
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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,564,073.00)	(3,601,395.00)	(17,109,139.95)	(3,601,395.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers in		8900-8929	430,563.00	431,063.00	328,721.00	431,063.00	0.00	0.09
b) Transfers Out		7600-7629	128,282.00	128,282.00	0.00	128,282.00	0.00	0.0
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	0.0
3) Contributions		8980-8999	0.00		0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/US	SES		302,281.00	302,781.00	328,721.00	302,781.00		

La Mesa-Spring Valley San Diego County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND			(6,261,792.00)	(3,298,614.00)	(16,780,418.95)	(3,298,614.00)		
BALANCE (C + D4) F. FUND BALANCE, RESERVES			(0,201,792.00)	(3,298,614.00)	(10,700,410.33)	(3,230,014.00)		· · ·
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 + F1c	d)		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 d) Assigned		9760	0.00	0.00	·	0.00		
Other Assignments		9780	0.00	3,888,817.77		3,888,81 <u>7.77</u>		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	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	nt - 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
		8042				776,716.00	0.00	0.0
Unsecured Roll Taxes			744,323.00	776,716.00	747,790.52		0.00	
Prior Years' Taxes		8043	1,110.00	2,920.00	2,230.47	2,920.00		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) Royaltles and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0
Subtotal, Revenue Limit Sources			54,871,338.00	60,137,383.00	6,235,878.07	60,137,383.00	0.00	0.0
Revenue Limit Transfers								
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	6500	1600	1,729,140.00	1,040,003.00	0.00	1,040,000.00	0.00	
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 Prop	erty 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
TOTAL, REVENUE LIMIT SOURCES			55,392,797.00	60,665,190.00	6,314,045.57	60,665,190.00	0.00	0.0
EDERAL REVENUE								
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.
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0,
Wildlife Reserve Funds		8280	3.00	3.00	3.61	3.00	0.00	0.
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.
Interagency Contracts Between LEAs		8285	25,595.00	25,040.00	0.00	25,040.00	0.00	0
Pass-Through Revenues from Federal Source	es	8287	0.00	0.00	0.00	0.00	0.00	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)
Sadi, pro-	3000-3009, 3011- 3024, 3026-3299, 4000-4034, 4036- 4139, 4202, 4204-							
NCLB/IASA	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	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Program 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	4000	0230	020,001.00	020,000.00				
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	00.0	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%
TOTAL, FEDERAL RÉVENUE			6,050,848.00	6,501,761.00	636,149.26	6,501,761.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0,00	0.00	0.0%
ROC/P Entitlement	0055 0000	9244	0.00	0.00	0.00	0.00	0,00	0.0%
Current Year	6355-6360 6355-6360	8311 8319	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	0.97
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	0.09
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	1
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	. 0.00	1
Class Size Reduction, K-3		8434	2,915,262.00	2,913,589.00	727,143.00	2,913,589.00	. 0.00	
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	
Mandated Costs Reimbursements		8550	0.00	333,691.00	359.00	333,691.00	0.00	
Lottery - Unrestricted and Instructional Materia Tax Relief Subventions	ŧ	8560	1,687,493.00	1,969,338.00	136,012.96	1,969,338.00	0.00	0.09
Restricted Levies - Other		A277	0.00			0.00	0.00	0.09
Homeowners' Exemptions		8575	0.00			0.00	0.00	
Other Subventions/in-Lieu Taxes		8576	0.00				0.00	
Pass-Through Revenues from State Sources	7050	8587	0.00			1	0.00	
School Based Coordination Program	7250	8590	0.00				0.00	
After School Education and Safety (ASES)	6010	8590 8500	0.00			,,,,,,	0.00	T
Charter School Facility Grant	6030	8590 8590	0.00		1		0.00	
Drug/Alcohol/Tobacco Funds	6650-6690 6240	8590	0.00				0.00	
Healthy Start Class Size Reduction Facilities	6200	8590	0.00			1	0.00	T
School Community Violence	0200	0000	0.00	0.00	0.00			
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	0.09

La Mesa-Spring Valley San Diego County

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 (Coi 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%
TOTAL, OTHER STATE REVENUE			13,728,898.00	14,301,137.00	2,933,314.96	14,301,137.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	34,013.00	34,013.00	0.00	34,013.00	0.00	0.0%
Penalties and Interest from Delinquent N Limit Taxes	on-Revenue	8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales		0004	9.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications Food Service Sales		8632 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%
*		8660	155,000.00	155,000.00	6,782.33	155,000.00	0.00	0.0%
Interest Net increase (Decrease) in the Fair Value	of law outmosts	8662	0.00	0.00	0,762.33	0.00	0.00	0.0%
Fees and Contracts	or rivesuleres	6002	0.00	0.00	0.00	0.00	0.00	0,0,7
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 So	urces	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	ceno	0704	0.00	0.00	0.00	0.00	. 0.00	0.0%
From Districts or Charter Schools From County Offices	6500 6500	8791 8792	0.00 5,766,236.00	5,766,236.00	1,129,029.00	5,766,236.00	0.00	0.0%
From JPAs	6 500	8792 8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers	0300	0/33	0.00	0.00	0.00	0.00		5.57
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	0.09
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	1	0.00	0.00	0.00	0.09
All Other Transfers In from All Others	-	8799	0.00		0.00	0.00	0.00	0.09

California Dept of Education SACS Financial Reporting Software - 2012.2.0 File: fundi-a (Rev 04/24/2012)

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La Mesa-Spring Valley San Diego County

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

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

Revenues, Expenditures, and Changes in Fund Balance										
Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)			
CERTIFICATED SALARIES	Codes		(6)		(6)	_/_/	\'			
Certificated Teachers' Salaries	1100	37,537,730.00	38,028,982.00	12,361,908.38	38,028,982.00	0.00	0.09			
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' Salarles	1300	3,224,265.00	3,211,052.00	1,098,911.17	3,211,052.00	0.00	0.09			
Other Certificated Salaries	1900	887,015.00	991,383.00	379,617.71	991,383.00	0.00	0.0			
TOTAL, CERTIFICATED SALARIES		45,460,094.00	46,108,435.00	15,135,763.76	46,108,435.00	0.00	0.09			
CLASSIFIED SALARIES										
Classified Instructional Salaries	2100	2,320,472.00	2,517,638.00	679,674.39	2,517,638.00	0.00	0.09			
Classified Support Salaries	2200	5,407,504.00	5,514,793.00	1,756,964.16	5,514,793.00	0.00	0.09			
Classified Supervisors' and Administrators' Salaries	2300	907,414.00	878,416.00	250,814.38	878,416.00	0.00	0.09			
Clerical, Technical and Office Salaries	2400	4,580,585.00	4,594,890.00	1,437,742.42	4,594,890.00	0.00	0.09			
Other Classified Salaries	2900	1,597,922.00	1,558,331.00	375,807.63	1,558,331.00	0.00	0.09			
TOTAL, CLASSIFIED SALARIES		14,813,897.00	15,064,068.00	4,501,002.98	15,064,068.00	0.00	0.09			
EMPLOYEE BENEFITS										
orne	2101 2102	2 700 777 00	2 706 670 00	1,251,050.59	3,786,670.00	0.00	0.09			
STRS	3101-3102 3201-3202	3,788,777.00	3,786,670.00	491,988.94	1,726,323.00	0.00	0.0			
PERS CASTANA de disease (Allemethys)	3301-3302	1,760,374.00	1,726,323.00	552,117.37	1,789,027.00	0.00	0.09			
OASDI/Medicare/Alternative	3401-3402	1,721,200.00	1,789,027.00		6,499,359.00	0.00	0.09			
Health and Welfare Benefits	3501-3502	6,395,160.00	6,499,359.00	1,196,163,29 219,675,60	686,724.00	0.00	0.0			
Unemployment insurance	3601-3602	674,538.00	686,724.00	412,899.40	1,291,747.00	0.00	0.0			
Workers' Compensation	3701-3702	1,274,833.00 1,055,686.00	1,291,747.00 1,044,203.00	396,084.27	1,044,203.00	0.00	0.0			
OPEB, Attive Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.09			
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			
TOTAL, EMPLOYEE BENEFITS	3301-3302	18,432,882.00	18,627,086.00	5,557,925.20	18,627,086.00	0.00	0.0			
BOOKS AND SUPPLIES		10,402,002.00	10,027,000.00	0,507,020.20	10,021,000.00					
						-				
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			
TOTAL, BOOKS AND SUPPLIES		4,258,304.00	5,771,812.00	653,206.19	5,771,812.00	0.00	0.0			
SERVICES AND OTHER OPERATING EXPENDITURES										
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0			
Travel and Conferences	5200	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	. 5000	0.750.075.00	9 650 000 00	600 040 47	2 652 002 00	0.00	0.0			
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	<u>0.0</u>			
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		6,270,377.00	7,116,263.00	2,394,296.82	7,116,263.00	0.00	0,0			

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

Description F	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land .		6100	0.00	0.00	0.00	0.00	0.00	0.0
Land Improvements		6170	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
TOTAL, CAPITAL OUTLAY			77,700.00	294,325.00	108,460.91	294,325.00	0.00	0.0
THER OUTGO (excluding Transfers of Indirec	t Costs)							
Tuition					:			
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0
Payments to County Offices		7142	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 Apportion To Districts or Charter Schools	nments 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.
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
TOTAL, OTHER OUTGO (excluding Transfers of	(ndirect Costs)	50	32,559.00	32,559.00	15,075.31	32,559.00	0.00	0,0
THER OUTGO - TRANSFERS OF INDIRECT CO			22,000.00	02,000.00	10,01 9.01	2-,0-1-3-2		-
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.
TOTAL, OTHER OUTGO - TRANSFERS OF IND	IRECT COSTS		(23,765.00)	(229,716.00)	(6,064.95)	(229,716.00)	0.00	0.0
OTAL, EXPENDITURES			89,322,048.00	92,784,832.00	28,359,666.22	92,784,832.00	0.00	0.

La Mesa-Spring Valley San Diego County

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

Department	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Description	Resource Codes	Codes	(A)	(6)	(5)	(0)	(E)	
INTERFUND TRANSFERS				·				
INTERFUND TRANSFERS IN								
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%
(a) TOTAL, INTERFUND TRANSFERS IN			430,563.00	431,063.00	328,721.00	431,063.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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		7 6 16	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			128,282.00	128,282.00	0.00	128,282.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds					:			
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0,00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0,00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00		0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0,00	0.00	0.00	0,0%
USES					·			
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0,00		0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			302,281.00	302,781.00	328,721.00	302,781.00	0.00	0.0%

La Mesa-Spring Valley San Diego County

First Interim General Fund . Exhibit: Restricted Balance Detail

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2012-13

Resource	Description	Projected Year Totals
7090	Economic Impact Aid (EIA)	0.75
7091	Economic Impact Aid: Limited English Profici	0.15
Total, Restricted E	3alance	0.90

Form Al ~ 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)
ELEMENTARY						
General Education	11,543.92	11,555.34	11,312,23	11,555.34	0.00	0%
2. Special Education HIGH SCHOOL	360.79	360.79	341.18	360.79	0.00	0%
3. General Education	0.00	0.00	0.00	0.00	0.00	0%
Special Education COUNTY SUPPLEMENT	0.00	0.00	0.00	0.00	0.00	0%
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
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%
ADA for Necessary Smail Schools also included in tines 1 - 4.	0.00	0,00	0.00	0.00	0.00	0%
Regional Occupational Centers/Programs (ROC/P)* CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
 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					ı	(author)
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%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary [⋆]					to the dark	
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)
COMMUNITY DAY SCHOOLS - Additional Fun	ds I					
19. ELEMENTARY a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only b. 7th & 8th Hour Pupil Hours (Hours)*	0.00	0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL a, 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only b. 7th & 8th Hour Pupil Hours (Hours)*	0.00	0.00	0.00	0.00	0.00	0%
CHARTER SCHOOLS 21. Charter ADA funded thru the Block Grant a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line				222		
30 in Form RLI) h. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
a. All Other Block Grant Funded Charters	0.00	0.00	0.00	0,00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOL	UNTARY PUPIL TRANS	FER		1		
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.

37 68197 0000000

Form RLI

First Interim 2012-13 INTERIM REPORT General Fund Revenue Limit Summary

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,220.05		
2. Inflation Increase	0041	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
REVENUE LIMIT SUBJECT TO DEFICIT				
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		
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
DEFICIT CALCULATION				
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
OTHER REVENUE LIMIT ITEMS				
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		
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	L	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)	8800	60,128,167.78	60,144,188.76	60,144,188.76

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First Interim 2012-13 INTERIM REPORT General Fund Revenue Limit Summary

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
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
OTHER ITEMS				
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				는 명원 수는 하기가 되는 제가를 하고 있다. - 발발하기가 있는 기가 기를 보다 되다.
(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				2.22
Pupil Transfer	0634, 0629	0.00		0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	1	0.00
40. All Other Adjustments		(5,249,977.00)	0.00	0.00
41. TOTAL, OTHER ITEMS				(0.000.00)
(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
OTHER NON DEVENUE LIMITATION	The state of the s			
OTHER NON-REVENUE LIMIT ITEMS			1	107.001.00
43. Core Academic Program	9001	167,094.00	1	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,	0046 0047	067 774 00	267,774.00	267,774.00
and Low STAR and At Risk of Retention)	9016, 9017	267,774.00		0.00
46. Apprenticeship Funding	0570	0.00	<u> </u>	22,910.00
47. Community Day School Additional Funding	3103, 9007	22,910.00	22,910.00	22,310.00

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.

Revenue Limit (Funded) ADA

Budget Adoption

First Interim

Budget (Form 01CS, item 4A1, Projected Year Totals (Form RLI, Line 5c)

Fiscal Year	Step 2A)	(Form MYPI, Unrestricted, A1c)	Percent Change	Status
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.	CDI	TL D1	~a. .	E-m-	llment

(required if NOT met)

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

ATA ENTRY; Budget Adoption data that ex	ist will be extracted; otherwise, enter data	into the first column for all fiscal year	ers. Enter data in the second column	n for all fiscal years,
	Enrollme			
en 154	Budget Adoption	First Interim	D Ob	04-4
Fiscal Year	(Form 01CS, Item 38)	CBEDS/Projected	Percent Change	Status
Current Year (2012-13)	12,209	12,070	-1.1%	Met
st Subsequent Year (2013-14)	12,209	12,070	-1.1%	Met
nd Subsequent Year (2014-15)	12,209	12,070	-1.1%	Met
B. Comparison of District Enrollmen ATA ENTRY: Enter an explanation if the st 1a. STANDARD MET - Enrollment proj		potion by more than two percent for	the current year and two subsequen	nt fiscal years.

California Dept of Education SACS Financial Reporting Software - 2012.2.0 File: csi (Rev 06/06/2012)

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.

	P-2 ADA	Enrollment	
	Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines 3, 6, and 25)	(Form 01CS, Item 2A)	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%
- 11St F110t 16dt (2011-12)		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 MYPt, 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.

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: -2.0% to +2.0%

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.

Revenue Limit

(Fund 01, Objects 8011, 8020-8089) First Interim **Budget Adoption**

= ::·• · · · · · · · · · · · · · · · · ·			
Fiscal Year (Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
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.

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 \$441per 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

CRITERION: Salaries and Benefits

Fiscal Year Third Prior Year (2009-10) Second Prior Year (2010-11) First Prior Year (2011-12)

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.

Unaudited Actuals - Unrestricted

(Resources	Ratio	
Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
61,286,494.97	66,392,832.74	92.3%
56,609,813.07	61,613,814.91	91.9%
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

Projected Year Totals - Unrestricted

(Resources 0000-1999) Salaries and Benefits

Total Expenditures

Ratio

	(Form 01I, Objects 1000-3999)	(Form 01I, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
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.

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.

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.

-5.0% to +5.0%

-5.0% to +5.0%

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

District's Other Revenues and Expenditures Standard Percentage Range

District's Other Revenues and Expenditures Explanation Percentage Range:

Evolanations must be entered for e	ach category if the percent change for any year ex	ceeds the district's explanation perce	ntane range	
Explanations must be emerce for e	Budget Adoption Budget	First Interim Projected Year Totals	mage range,	Change Is Outside
Object Range / Fiscal Year	(Form 01CS, Item 68)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range
Federal Revenue (Fund 0 Current Year (2012-13) Ist Subsequent Year (2013-14)	01, Objects 8100-8299) (Form MYPI, Line A2) 6,050,848.00 6,050,848.00	6,501,761.00 6,062,066,00	7,5% 0,2%	Yes No
nd 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 u are removed from the subsequent years in the		re recognized in the current yea	r. These one-time carryover fur

2nd Subsequent Year (2014-15)	<u> </u>	14,363,381,00	 14,404,310.00	C	1.3%	 No	
Explanation: (required if Yes)	, , , , , , , , , , , , , , , , , , , ,		 			 	

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

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) 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% One time restricted ending balances, deferred revenue, and unused grants are budgeted in the 4000 objects. Budgets are subsequently aligned to the Explanation:

proper object code as the expenditures occur. (required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) 6,270,377.00 7,116,263.00 Current Year (2012-13) 13.5% Yes 1st Subsequent Year (2013-14) Yes 6,433,050.00 7,085,725,00 10.1% 2nd Subsequent Year (2014-15) 6,613,509.00 7,275,656.00 10.0% Yes

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

Explanation:

(required if Yes)

6B. C	alculating the District's Ch	ange in Total Operating Revenues and	Expenditures		
DATA	ENTRY: All data are extrac	ted or calculated.			
Object	Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
	Total Endoral Other State	and Other Local Revenue (Section 6A)			
Curren	at Year (2012-13)	27,365,178,00	28,518,247.00	4.2%	Met
	bsequent Year (2013-14)	27,815,727.00	27,911,169.00	0,3%	Met
	ubsequent Year (2014-15)	28,314,274.00	28,325,833.00	0,0%	Met
_		and Services and Other Operating Expenditu			
	nt Year (2012-13) bsequent Year (2013-14)	10,528,681.00 10,793,553.00	12,888,075.00 11,132,451.00	22.4% 3.1%	Not Met Met
	ubsequent Year (2014-15)	11,087,385,00	11,423,550.00	3.1%	Met
2110 00	apoduoni rea (2014 10)	11,207,200,00	11,425,500.50	0.070	11100
6C. C	omparison of District Tota	I Operating Revenues and Expenditures	s to the Standard Percentage F	Range	
1a.	Explanation: Federal Revenue (finked 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)	I total operating revenues have not changed sin	ice budget adoption by more than the	e standard for the current year and	two subsequent fiscal years.
1b.	subsequent fiscal years. Rea	e or more total operating expenditures have cha sons for the projected change, descriptions of the within the standard must be entered in Section One time restricted ending balances, deferred proper object code as the expenditures occur.	he methods and assumptions used in 6A above and will also display in the	n the projections, and what change ne explanation box below.	s, if any, will be made to bring the
	Explanation: Services and Other Exps (linked from 6A	One time restricted ending balances, deferred Contracted services in resource 6500 and 651			

if NOT met)

CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget ado	ption in the projected contributions for facilities maintenance funding as required
pursuant to Education Code sections 17584 (Deferred Maintenance	

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** First Interim Contribution 1% Required Projected Year Totals Minimum Contribution (Fund 01, Resource 8150, Objects 8900-8999) (Form 01CS, Item 782c) Status OMMA/RMA Contribution 894,503.30 1,747,053.00 Met Budget Adoption Contribution (information only) 1,747,053,00 2. (Form 01CS, Criterion 78, Line 2c) 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 as a percentage of total expenditures and other financing uses in any of the current fiscal year or two subsequent fiscal years.

'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.

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

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

DATA ENTRY: All data are extracted or calculated.

_	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Available Reserve Percentages (Criterion 10C, Line 9)	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.

Projected Year Totals

Net Change in

Total Unrestricted Expenditures

Unrestricted Fund Balance

and Other Financing Uses

Deficit Spending Level

	(1 0111) 0 11 00011011 23	(1 01111 0 51, 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(ii i to: Ottaligo ii) ottieed tete i atte	
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
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
212 04224	\			

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 decilining 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.

37 68197 0000000 Form 01CSI

9. CRITERION: Fund and	Cash Balances
A. FUND BALANCE STANI	DARD: 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.
	Ending Fund Balance
	General Fund Projected Year Totals
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2) Status
Current Year (2012-13)	9,162,544.14 Met
1st Subsequent Year (2013-14) 2nd Subsequent Year (2014-15)	5,218,191.20 <u>Met</u> 3,009,000.31 <u>Met</u>
ZIN Subsequent real (2017-10)	(
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.
Funtametians	
Explanation:	
(required if NOT met)	
•	
B. CASH BALANCE STANI	DARD: 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, of	ata will be extracted; if not, data must be entered below.
	Ending Cash Balance
	General Fund
Fiscal Year	(Form CASH, Line F, June Column) Status
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.
P*damadia	
Explanation: (required if NOT met)	
(reduited it NO? met)	

10. CRITERION: Reserves

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

Percentage Level	Di	strict ADA		
5% or \$61,000 (greater of)	0	to	300	
4% or \$61,000 (greater of)	301	to	1,000	
3%	1,001	to	30,000	
2%	30,001	to	400,000	
1%	400.001	and	over	

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B)	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?

•	Do you choose to exclude your are reserve calculation the pass-through sures distrib
1	If you are the SELPA At Land are evoluting 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 Yea (2014-15)
0.00		

No

10B. Calculating the District's Reserve Standard

Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540,

objects 7211-7213 and 7221-7223)

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.

1.	Expenditures and Other Financing Uses
	(Form 01), objects 1000-7999) (Form MYP), Line B11)

- Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses (Line B1 plus Line B2)
- 4. Reserve Standard Percentage Level
- Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$61,000 for districts with less than 1,001 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
92,913,114.00	92,425,838.00	92,493,735,00
0.00		
92,913,114.00 3%	92,425,838.00	92,493,735.00 3%
2,787,393.42	2,772,775.14	2,774,812.05
0.00	0,00	0.00
2,787,393.42	2,772,775.14	2,774,812.05

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

10C. Calc	ulating 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)
General Fund - Stabilization Arrangements	12012 107	(2010-14)	(2014-10)
(Fund 01, Object 9750) (Form MYPI, Line £1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties	0,00	0.00	0.00
	0.707.000.40	0.770.770.00	2771215
(Fund 01, Object 9789) (Form MYPI, Line E1b)	2,787,393.42	2,772,775.00	2,774,812.00
General Fund - Unassigned/Unappropriated Amount	1		1
(Fund 01, Object 9790) (Form MYPI, Line E1c)	2,297,041.58	1,848,735.83	44,896.94
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
Special Reserve Fund - Reserve for Economic Uncertainties		0.00	
(Fund 17, Object 9789) (Form MYPI, Line E2b)	1,056,386.72	1,184,668.72	1,312,950.72
Special Reserve Fund - Unassigned/Unappropriated Amount			·
(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
District's Available Reserve Amount			
(Lines C1 thru C7)	6,140,820.19	5,806,179.55	4,132,659.66
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 stand	dard for the current	vear and two sub	sequent fiscal years.

Explanation:	
(required if NOT met)	

SUPI	PLEMENTAL INFORMATION	
DATA E	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 ong	oing 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)	
1b.	If Yes, identify the interfund borrowings:	
	The Child Nutrition program will need to interfund borrow to cover obligations ranging to	rom \$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:		or -	-5.0% to +5.0% \$20,000 to +\$20,000		
S5A. Identification of the District's Proj	ected Contributions, Transfers, a	nd Capital Projects that m	ay Impact	the General Fund	
DATA ENTRY: Budget Adoption data that exister extracted.	t will be extracted; otherwise, enter data	a into the first column. Enter dat	a into the se	econd column, except for Curr	rent Year Contributions, which
Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted Genera (Fund 01, Resources 0000-1999, Ob					
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)		984,786.00	Not Met
2nd Subsequent Year (2014-15)	(8,175,812.00)	(9,222,827.00)		1,047,015.00	Not Met
1b. Transfers In, General Fund *			, <u>,</u>		
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
1c. Transfers Out, General Fund *					
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
Capital Project Cost Overruns Have capital project cost overruns occ general fund operational budget? Include transfers used to cover operating defi	curred since budget adoption that may is			No	
SSB. Status of the District's Projected (Contributions, Transfers, and Cap	oital Projects			
DATA ENTRY: Enter an explanation if Not Met	for items 1a-1c or if Yes for Item 1d.				
NOT MET - The projected contribution any of the current year or subsequent nature. Explain the district's plan, with	is from the unrestricted general fund to two fiscal years, Identify restricted prog timeframes, for reducing or eliminating	rams and contribution amount f	is have char or each pro	nged since budget adoption b gram and whether contribution	y more than the standard for ns are ongoing or one-time in
Explanation: Contribu (required if NOT met)	tions have increased due to unanticipal d Mental Health placements	led costs in Special Education I	Non Public (School placements, increased	Special Education staffing
1b. MET - Projected transfers in have not	changed since budget adoption by mor	e than the standard for the curre	ent year and	two subsequent fiscal years.	
Evolanstion					
Explanation: (required if NOT met)					
t			· · · · ·		

La Mesa-Spring Vailey San Diego County

2012-13 First Interim General Fund School District Criteria and Standards Review

lc.	MET - Projected transfers ou	it 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)	
ld.	NO - There have been no ca	pital project cost overruns occurring since budget adoption that may impact the general fund operational budget.
	Project Information: (required if YES)	

S6. Long-term Commitments

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

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

1 Include multiyear commitme	ents, multiyea	ir debt agreements, and new prog	rams or contrac	cts that result in ior	ng-term obligations,	
S6A. Identification of the Distric	ct's Long-te	rm Commitments				
DATA ENTRY: If Budget Adoption da Extracted data may be overwritten to enter all other data, as applicable.	ta exist (Forn update long-l	n 01CS, Item S6A), long-term com erm commitment data in Item 2, a	imitment data v is applicable, If	vill be extracted an no Budget Adoption	nd it will only be necessary to click the apon data exist, click the appropriate button	propriate button for Item 1b. ns for items 1a and 1b, and
a. Does your district have lo (If No, skip items 1b and)				Yes		
b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?			urred	No		
If Yes to Item 1a, list (or update than pensions			s and required	annual debt servic	e amounts. Do not include long-term cor	nmitments for postemployment
	# of Years			d Object Codes Us		Principal Balance
Type of Commitment	Remaining	Funding Sources (Reve	nues)		bt Service (Expenditures)	as of July 1, 2012
Capital Leases	3	General Fund 01-8000		General Fund 01	- / 400	82,097
Certificates of Participation	17	Bond Fund 51		Dead Fried 54		42,560,622
General Obligation Bonds Supp Early Retirement Program	1	Capital Outlay 40-9700		Bond Fund 51	-3900/Reimb w Capital Reserve	311,584
State School Building Loans		Capital Odliay 40-9700		General rung 03	-3800/Reimb w Capital Reserve	311,304
Compensated Absences 1		General Fund 01		General Fund 01		852,350
Compensation / topologic		Gerrora Falla o I		100nordi i did o i		
Other Long-term Commitments (do no	ot include OP	EB):		1		
Supp. Early Retirement Pgm #2	3	General Fund 01		General Fund 01		1,583,076
	-					
	-					
		Prior Year (2011-12) Annual Payment	(20° Annua)	ent Year 12-13) Payment	1st Subsequent Year (2013-14) Annual Payment	2nd Subsequent Year (2014-15) Annual Payment
Type of Commitment (contin Capital Leases	uea)	(P & I) 30,888	(P	32,559	(P & I) 30,888	(P & i)
Capital Leases Certificates of Participation		30,886		32,359	30,000	<u> </u>
General Obligation Bonds		2,732,525		2,856,250	2,986,750	2,986,750
Supp Early Retirement Program		399,564		2,000,200	2,003,700	0
State School Building Loans						
Compensated Absences		740,322	·	740,322	852,350	852,350
Other Long-term Commitments (cont	inued):	•				
Supp. Early Retirement Pgm #2		533,837		533,837	533,837	533,837

					-	
Total Annu	al Payments	4 437 136		4 162 968	4 403 825	4.372.937

Has total annual payment increased over prior year (2011-12)?

No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment
DATA ENTRY: Enter an explanation if Yes.
1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.
Explanation: (Required if Yes to increase in total annual payments)
SEC. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments
DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.
1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
No
2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.
Explanation: (Required if Yes)

S7. Unfunded Liabilities

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

S7A.	dentification of the District's Estimated Unfunded Liability for	Postemployn	nent Benefits Other Than Per	nsions (OPEB)	
DATA First Ir	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Bud terim data in items 2-4.	iget Adoption d	ata that exist (Form 01CS, Item S7	A) will be extracted; otherwis	e, enter Budget Adoption and
1.	 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)		Budget Adoption (Form 01CS, Item S7A) 23,972,309,00 23,972,309,00	First Interim 23,972,309.00 23,972,309.00	•
r	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.	ation.	Actuarial Jul 01, 2011	Actuarial July 1 2011	
3.	OPEB Contributions a. OPEB annual required contribution (ARC) per actuarial valuation or Alf Measurement Method Current Year (2012-13) 1st Subsequent Year (2013-14) 2nd Subsequent Year (2014-15)	ternative	Budget Adoption (Form 01CS, Item S7A) 2,951,766.00 2,951,766.00 2,951,766.00	First Interim 2,951,766.00 2,951,766.00 2,951,766.00	
	 b. OPEB amount contributed (for this purpose, include premiums paid to (Funds 01-70, objects 3701-3752) Current Year (2012-13) 1st Subsequent Year (2013-14) 2nd Subsequent Year (2014-15) 	a self-insurance	1,112,188.00 1,223,407.00 1,345,748.00	1,100,705.00 1,148,623.00 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)		1,112,188.00 1,223,407.00 1,345,748.00	1,100,705.00 1,148,623.00 1,263,486.00	٠.
	d. Number of retirees receiving OPEB benefits Current Year (2012-13) 1st Subsequent Year (2013-14) 2nd Subsequent Year (2014-15)		182 182 182	188 188 188	
4.	Comments:		·		

₩		TANAMA .	
DATA	Identification of the District's Unfunded Liability for Self-insura ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Bud nterim data in items 2-4.		B) will be extracted; otherwise, enter Budget Adoption and
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	
	 If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities? 		
	If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?	No 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) 0.00 0.00	First Interim 0.00 0.00
3.	Seif-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) 1,905,271.00 1,940,518.51 1,976,418.10	First Interim 1,805,912.00 1,836,245.00 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) 	1,905,271.00 1,940,518.51 1,976,418.10	1,805,912.00 1,836,245.00 1,873,643.00

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. C	ost Analysis of District's La	bor Agr	eements - Certificated (Non-	management) Employee	S	***************************************	
DATA 8	ENTRY: Click the appropriate Yes	or No bu	iton for "Status of Certificated Lal	oor Agreements as of the Pre	vious Reporti	ng Period." There are no extracti	ons in this section.
		ettled as (es, com			'es		·
Certific	ated (Non-management) Salary	and Ber	nefit Negotiations Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)		1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	r of certificated (non-managemen uivalent (FTE) positions	i) full-	569.9	53	9.0	539.0	539,
1a.	Have any salary and benefit neg	otiations	been settled since budget adoption	on?	n/a		
	lf'	es, and	the corresponding public disclosu	re documents have been file	with the CO	E, complete questions 2 and 3.	
			the corresponding public disclosu lete questions 6 and 7.	re documents have not been	filed with the	COE, complete questions 2-5.	
1b.	Are any salary and benefit nego		iill unsettied? plete questions 6 and 7.		No		
legotia 2a.	ations Settled Since Budget Adop Per Government Code Section 3		, date of public disclosure board r	neeting:			
2b.	certified by the district superinte	ndent and	, was the collective bargaining ag I chief business official? of Superintendent and CBO certi				
3.	Per Government Code Section of the collective of the collective control of the collective 3547.5(c) e bargaiı	, was a budget revision adopted		n/a			
4.	Period covered by the agreeme	nt:	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 i projections (MYPs)?		n the interim and multiyear One Year Agreement of salary settlement				
			n salary schedule from prior year				
	-	.1-1 1	or Multiyear Agreement				
	%	change i	of salary settlement n salary schedule from prior year text, such as "Reopener")				
	Id	entify the	source of funding that will be use	d to support multiyear salary	commitment	5:	
			, .				

6. C	ons Not Settled	1		
	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. A	mount included for any tentative salary schedule increases			
artificat	ted (Non-management) 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?			
	otal cost of H&W benefits Percent of H&W cost paid by employer			
	Percent of Havy cost paid by employer Percent projected change in H&W cost over prior year			
,	Sisting project of the grant of the sister o			
ertificat ince Bu	ted (Non-management) Prior Year Settlements Negotiated adget Adoption			
re any n	new costs negotiated since budget adoption for prior year nts included in the interim?			· T
	f Yes, amount of new costs included in the interim and MYPs f Yes, explain the nature of the new costs:			
Certifica	ted (Non-management) 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 interim and MYPs? Cost of step & column adjustments			
3. F	Percent change in step & column over prior year			
Certifica	ted (Non-management) Attrition (lavoffs and retirements)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Certifica	ted (Non-management) Attrition (layoffs and retirements)	Current Year (2012-13)	1st Subsequent Year (2013-14)	
	ted (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs?			
1. / 2. /				
1. / 2. /	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?			
1. / 2. /	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?	(2012-13)	(2013-14)	(2014-15)
1. / 2. /	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?	(2012-13)	(2013-14)	(2014-15)
1. / 2. /	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?	(2012-13)	(2013-14)	(2014-15)
1. / 2. /	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?	(2012-13)	(2013-14)	(2014-15)
1. / 2. /	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?	(2012-13)	(2013-14)	(2014-15)
1. / 2. /	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?	(2012-13)	(2013-14)	(2014-15)
1. / 2. /	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? Ited (Non-management) - Other is significant contract changes that have occurred since budget adoption and the significant contract changes that have occurred since budget adoption and the significant contract changes that have occurred since budget adoption and the significant contract changes that have occurred since budget adoption and the significant contract changes that have occurred since budget adoption and the significant contract changes that have occurred since budget adoption and the significant contract changes that have occurred since budget adoption and the significant contract changes that have occurred since budget adoption and the significant contract changes that have occurred since budget adoption and the significant contract changes that have occurred since budget adoption and the significant contract changes that have occurred since budget adoption and the significant contract changes that have occurred since budget adoption and the significant contract changes that have occurred since budget adoption and the significant contract changes that have occurred since budget adoption and the significant contract changes the significant contract changes the significant contract changes the significant changes the significant contract changes the significant changes the s	(2012-13)	(2013-14)	(2014-15)
1. / 2. /	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? Ited (Non-management) - Other is significant contract changes that have occurred since budget adoption and the significant contract changes that have occurred since budget adoption and the significant contract changes that have occurred since budget adoption and the significant contract changes that have occurred since budget adoption and the significant contract changes that have occurred since budget adoption and the significant contract changes that have occurred since budget adoption and the significant contract changes that have occurred since budget adoption and the significant contract changes that have occurred since budget adoption and the significant contract changes that have occurred since budget adoption and the significant contract changes that have occurred since budget adoption and the significant contract changes that have occurred since budget adoption and the significant contract changes that have occurred since budget adoption and the significant contract changes that have occurred since budget adoption and the significant contract changes that have occurred since budget adoption and the significant contract changes the significant contract changes the significant contract changes the significant changes the significant contract changes the significant changes the s	(2012-13)	(2013-14)	(2014-15)

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S8B. C	ost Analysis of District's Labor	Agreements - Classified (Non-ma	anagement) Em	ployees			
DATA E	:NTRY: Click the appropriate Yes or N	lo button for "Status of Classified Labor	r Agreements as of	the Previous F	Reporting F	eriod." There are no extraction	ons in this section.
			o section S8C.	Yes			
Classif	ied (Non-management) Salary and E	Benefit Negotiations Prior Year (2nd Interim) (2011-12)	Current Y (2012-1		1	st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Numbe FTE po	r of classified (non-management) sitions	369.6	(2012-1	357.0		357.0	357.0
1a.	If Yes, If Yes,	tions been settled since budget adoption and the corresponding public disclosure and the corresponding public disclosure to make the corresponding public disclosure to make the corresponding public disclosure to make the corresponding public disclosure to make the corresponding to	re documents have	n/a been filed with not been filed	the COE, with the CO	complete questions 2 and 3. DE, complete questions 2-5.	
1b.	Are any salary and benefit negotiatio	ons still unsettled? complete questions 6 and 7.		No			
<u>Negotia</u> 2a.	ations Settled Since Budget Adoption Per Government Code Section 3547	.5(a), date of public disclosure board m	neeting;				
2b.	certified by the district superintenden	.5(b), was the collective bargaining agr nt and chief business official? date of Superintendent and CBO certif	_				
3.	to meet the costs of the collective ba	.5(c), was a budget revision adopted argaining agreement? date of budget revision board adoptior	n:	nla			
4.	Period covered by the agreement:	Begin Date:		E	nd Date:]
5,	Salary settlement:		Current \ (2012-		1	st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	Is the cost of salary settlement include projections (MYPs)?	ded in the interim and multiyear					
	Total c	One Year Agreement cost of salary settlement					
	% cha	nge in salary schedule from prior year or					•
	Total o	Multiyear Agreement cost of salary settlement					
		nge in salary schedule from prior year enter text, such as "Reopener")					·
	ldentif	y the source of funding that will be use	d to support multiye	ear salary com	mitments:		
				•			
<u>Negoti</u>	ations Not Settled				1		
6.	Cost of a one percent increase in sa	alary and statutory benefits	Current 1	Year		tst Subsequent Year	2nd Subsequent Year
7.	Amount included for any tentative sa	alary schedule increases	(2012-			(2013-14)	(2014-15)

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Classified (Non-management) 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			
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)
Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments 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)
Are savings from attrition included in the interim and MYPs?			
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., ho	ours of employment, leave of absence, t	onuses, etc.):

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88C. C	ost Analysis of District's Labor Agr	eements - Management/Superv	isor/Conf	identiai Employees		· · · · · · · · · · · · · · · · · · ·
OATA E n this se	NTRY: Click the appropriate Yes or No bu	itton for "Status of Management/Supe	ervisor/Conf	idential Labor Agreeme	ents as of the Previous Reporting I	Period." There are no extractions
Status (Were al	of Management/Supervisor/Confidentia I managerial/confidential labor negotiation If Yes or n/a, complete number of FTEs, t If No, continue with section S8C.	s settled as of budget adoption?	ous Repor	ting Period Yes		
Vanag∈	ement/Supervisor/Confidential Salary a	nd Benefit Negotiations Prior Year (2nd Interim) (2011-12)		ent Year 912-13)	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 If Yes, com	been settled since budget adoption? plete question 2.		n/a		
	If No, comp	lete questions 3 and 4.		Γ		
1b.	Are any salary and benefit negotiations s	till unsettled? plete questions 3 and 4.		No		
Negotia 2.	tions Settled Since Budget Adoption Salary settlement:	_		ent Year 012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	Is the cost of salary settlement included i	n the interim and multiyear				
	projections (MYPs)? Total cost	of salary settlement				
		salary schedule from prior year text, such as "Reopener")				
Negotia 3.	ations Not <u>Settled</u> Cost of a one percent increase in salary	and statutory benefits				
		_		rent Year 012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
4.	Amount included for any tentative salary	schedule increases				
	ement/Supervisor/Confidential and Welfare (H&W) Benefits			ent Year 012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. 2.	Are costs of H&W benefit changes include Total cost of H&W benefits	ded in the interim and MYPs?				
3. 4.	Percent of H&W cost paid by employer Percent projected change in H&W cost of	over prior year				
Management/Supervisor/Confidential Step and Column Adjustments			-	rent Year 012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. 2.	Are step & column adjustments included Cost of step & column adjustments	I in the budget and MYPs?				
3.	Percent change in step and column over	prior year	-			
	pement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)	سم سم	Current Year (2012-13)		1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. 2.	Are costs of other benefits included in the	e interim and MYPs?				

Percent change in cost of other benefits over prior year

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S9. Status of Other Funds

	Analyze the status of other funds that may have negative fund balances at the end interim report and multiyear projection for that fund. Explain plans for how and whe	of the current fi on the negative i	scal year, if a fund balance (ny other fund h will be address	as a projected nega ed.	ative fund bafance, pre	epare an
S 9A.	Identification of Other Funds with Negative Ending Fund Balances						
DATA	ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide	de the reports re	eferenced in It	em 1.			
1,	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?		No				
	If Yes, prepare and submit to the reviewing agency a report of revenues, expenditue ach fund.	ures, and chang	es in fund bal	ance (e.g., an i	nterim fund report)	and a multiyear projed	ction report for
2.	If Yes, identify each fund, by name and number, that is projected to have a negative explain the plan for how and when the problem(s) will be corrected.	re ending fund b	alance for the	current fiscal	year. Provide reaso	ns for the negative ba	lance(s) and
						-	

	•						
							

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DD	ITIONAL FISCAL INDICATORS	
	lowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to art the reviewing agency to the need for additional review.	any single indicator does not necessarily suggest a cause for concern, but
ATA I	ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically complet	ed 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,	No
	are used to determine Yes or No)	
A2.	is the system of personnel position control independent from the payrolt system?	Yes
А3,	Is enrollment decreasing in both the prior and current fiscal years?	No .
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	Yes
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes
/hen	providing comments for additional fiscal indicators, please include the item number applicable to each co	mment.
	Comments: (optional)	
nd	of School District First Interim Criteria and Standards Review	

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:						
CERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board						
X 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 re	eport:						
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.

CRITI	ERIA 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.		х

CRITE	RIA AND STANDARDS (cont	inued)	Met	Not Met
2	Enroliment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	х	
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.	х	
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.		х
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.	х	
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).	х	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		х
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	х	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	Х	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	х	

SUPPL	EMENTAL 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?	х	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		х
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)?	х	
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

UPPL	EMENTAL INFORMATION (coi	ntinued)	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? 	х	
		 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? 	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		 If yes, have there been changes since budget adoption in OPEB liabilities? 	Х	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		х
		 If yes, have there been changes since budget adoption in self- insurance liabilities? 	Х	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		Certificated? (Section S8A, Line 1b)Classified? (Section S8B, Line 1b)	X	ļ
		Management/supervisor/confidential? (Section S8C, 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) Chapitate (Section S8B, Line 3)	n/a n/a	
	Status of Other Funds	Classified? (Section S8B, Line 3) Are any funds other than the general fund projected to have a	n/a	-
S9	Status of Other Funds	negative fund balance at the end of the current fiscal year?	Х	

ADDIT	IONAL 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?	Х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
А3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	х	
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?		х
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?	х	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		х
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
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).	Х	
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?		х

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

Cash Flow - Cash Flow Report for 2013-14

Form MYPI ~ General Fund Multi-Year Projections

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

La Mesa-Spring Valley

2012-13 General Fund Cashflows

Actuals to end of the month of: November 2012

4.5 40 44 43 42 40 ω Θ 7 6 6 1 3 2 3 3.7 5 e e 9111-9499 8300-8599 8311 8590 Multiple 8100-8299 Pass Through Revenues
7000-7988 Transfers Out, Other Uses & Outgo
4000-7998 Subtotal Other Expenditures Multiple 8600-8799 8590 8300-8599 ## 8670 Other Local Revenues | ## 8677 | 9025 | ROP - Pass Through | ## 8677 | 9055 | ASES - Pass Through | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA Special Education | ## 8792 | PA S 5000-5999 6000-6999 7200-7299 4000-7998 Other Expenditures
4000-4999 Supplies 8000-8998 Total Cash Inflows - CY Revenues 8100-8299 Federal Revenues 8000-8099 Subtotal Revenue Limit Sources 8011 8000-8099 Revenue Limit (RL) Sources 8000-8998 Total Cash Inflows - CY Revenues 9200-9299 9111-9199 9200-9299 9200-9299 9200-9299 9200-9299 5500-5599 1000-1999 Crifficated
2000-2999 Classified
3000-3999 Benefits
1000-3999 Subtotal Salaries & Benefits 1000-7998 8900-8998 Multiple 8590 8311 8311 8311 8311 8590 8590 8590 8590 Multiple 8011 8011 8011 8011 8096 8110 8285 Basic Aid Reduction 9.57% & 455/ADA Subtotal Other State Revenues Subtotal Other Local Revenues Other State Revenues Assets (Excluding 9110 Cash) Subtotal Federal Revenues 6500&10 PA Sp. Ed. (SDUSD, Powey & Infant)
PA Categoricals Beginning Cash Balance 7090891 EIA 7230 7240 Cash Outflows - CY Expenditures RDA Residuel Balance
EPA Tax Initiative Deferral
RDA One-Time Assats Liquidation
Charler In Lieu Taxas Pupil Transportation
Pupil Trans-Special Educ.
Deferred Maintalnance Capital ASES - Pass Through
PA Special Education - Pass Through Lottery Utilities Property Taxes
Per / ADA Reduction Deferrals - Consolidated Cats 1 to 5 Deferrals - CSR Receivables (Excl. deferrals listed below Deferrals - Principal Apportionment Other Services (Excl. Utilities) Other State Consolidated Cats 1 to 5 CSR K-3 Mandate Block Grant PA Recomputations and Adjustments Other Federal Assels - Pass Through Other RL Sources Special Education - Prop Tex Transfer State Aid Principal Apportionment (PA) Transfers in & Other Sources Temporary Loans / Due From Other Cash Equivalents Special Education Beginning Balances 4,075,487 15,618,660 1,391,724 138,855 920,410 330,725 11,908 July August September October Nevember De \$ 2,628,732 \$ 17,180,476 \$ 11,835,209 \$ 10,408,343 \$ 6,112,022 \$ (0) (11,326,767) 9,346,744 1,391,724 6,139,575 3,610,281 744,341 1,551,876 5,906,498 226.997 633,470 47,631 24,502 158,313 1,933 233,077 310,326 \$ 304,955 62,203 6,371 5,371 699 (0) 13,626,833 6,271,916 3,793,717 1,219,206 867,175 5,880,097 6,775,406 (385.024) 58,251 532,891 301,799 299,591 104,742 294,200 189,763 (326,773) 138,855 895,309 951,089 \$ 318,048 367,554 (56,305) 8,471 103,267 855,484 7,014 (1,673) 1.063 3,804,493 1,251,815 1,573,490 6,629,797 7,366,878 5,512,626 \$ 3,355,648 217,033 3,593,613 538,631 402,440 (5.568) 118,083 221,775 814,464 732,751 157,196 20,146 102,725 53,347 305,167 328,721 470,660 737,080 136,887 81,713 59,041 359 349 3 3,927,273 1,285,641 1,565,385 4,231,196 1,281,817 257,591 8,063,288 2,071,988 1,559,993 286,939 (100,000) 721,611 7,354 361,783 279,911 (367,554) ,029,144 728,816 136,013 64,841 337,104 74,461 9,543 209,883 372,563 ,284,989 193 293 79,399 92,652 39,241 20,379 1,231,653 1,643,464 6,628,332 6,264,368 \$ 2,372,679 796,902 7,033,983 3,753,215 3,169,58 804,266 517,989 44,049 1,628,482 64,841 330,796 368,687 100,000 289,766 191,723 209,279 333,332 337,103 74,461 9,543 72,617 37,102 38,869 4.649 December 15th \$ 4,648,474 \$ 1,259,312 1,650,209 6,682,031 6,507,156 6,995,309 7,397,093 3,772,511 6,507,156 848,015 292,422 162,227 715,061 260,236 477,776 10,377 176 3,869,134 \$ 2,372,069 4,392,421 | \$ 2,372,069 517,989 41,554 559,543 624,918 330,796 835,891 835,891 34,948 64,841 9,543 B,261,555 \$ 8,276,576 \$ 10,240,678 \$ 4,959,384 \$ 1,217,131 1,643,387 6,678,876 39,069 7,497,583 4,581,583 2,756,068 7,462,904 3,818,358 1,254,189 1,202,336 51,853 1,486,662 167,690 325,249 421,873 64,841 337,104 74,461 9,543 120,833 288,639 330,796 784,028 140,257 72,839 34.94B 2,274 2,274 2,450 1,457.412 341,369 7,381,992 3,816,079 1,259,867 1,647,885 6,723,831 1,347,895 19,906 1,798,781 139,474 1,474,532 295,669 42,507 338,176 876,251 203,436 330,796 658,161 64,841 45,023 38,669 34,948 74,461 4,385 9,543 March 5,511,771 \$ 3,815,876 1,226,915 1,650,834 6,695,625 7,324,024 \$ 2,615,052 \$ 164,354 257,686 332 628,399 42,040 351,373 64,841 330,796 975,972 204,875 771,097 309,333 430,585 835,891 839,317 34,948 17.B04 3,426 April 8,626,165 \$ 728,705 5,128,340 3,854,653 1,312,873 1,662,948 6,830,475 7.381,486 7,637,746 5,968,391 464,234 1,399,415 153,954 111,346 29,476 13,680 34 948 19,086 64,841 19,334 May 4,200,873 3,258,992 1,249,390 1,641,371 6,697,342 2,347,370 7,243,408 3,806,581 2,347,370 146,461 180,966 64,841 330,796 34,948 337,104 74,461 9,543 215,141 \$ 851,693 59,929 59,929 3,495 ** 16,378,399 120,633 12,722,136 3,950,892 1,481,405 1,491,198 6,923,495 14,307,479 June 216,459 1,376,478 835,891 1,499,886 255,622 163,299 317,190 (30,761) 330,795 663,996 117,126 64,843 23,977 32,468 39,069 32,468 74,461 9,543 June 30th 365,184 156,305 51,258,397 12,722,136 45,723,928 14,741,549 18,589,222 79,054,700 20,863,405 15,618,660 1,391,724 138,855 920,410 248,807 73,491,326 16,682,704 87,572,466 3,698,383 77,700 1,113,600 3,145,825 581,863 11,749,351 3,806,990 5,261,412 2,087,014 2,526,755 4,841,288 3,675,511 1,603,394 979,759 1,685,518 1,991,984 613,683 827,429 267,853 105,950 127,913 380,879 720,458 43,438

2012-13 General Fund Cashflows

Actuals to end of the month of: November 2012

La Mesa-Spring Valley TTF BORROWING LINE HIDDEN
Multiple Borrowing Activity
Seq CY TRAN/TTF Principal Amounts
OY TRAN/TTF Perincipal Amounts
OY TRAN/TTF Issuance Cost & Interest
OTTAN/TTF Reportment
OTTAN/TTF Reportment 12/6/2012 15:24 9320-9499 9111-9499 Change in Assets (Excl. 9110 Cash) 9500-9659 Payables & Deferred Revenues Ending Balance WITHOUT Borrowing 9500-9659 Change in Payables & Deferred Revent \$ 2,008,136 | \$ 9500-9599 9650-0659 Multiple Total Borrowing Activity Multiple Total Other Activity 9910 9793 9796 7999 8999 Other Activity Audit Adjustments
Chter Restatements
Expense Suspense
Revenue Suspense
Fayrolf Suspense
Treasury Reconciling items Payables Deferred Revenues Temporary Loans / Due To
Other Liabilities (Excluding TRANs) Other Assets \$ 1,899,838 108,298 \$ 12,461,158 \$ (2,205,799) \$ \$ 22,665,153 | \$ 8eginning 145,642 4,307 10,820,284 \$ 10,824,591 | \$ 10,824,591 \$ 10,824,591 \$ 19,366,275 \$ 11,943,751 \$ 11,730,681 \$ 11,458,571 \$ \$ 2245151 5 (3.707.829) (7.120.725) (702,151) 12,642,081 551,381 12,491,311 \$ (11,156,826) \$ (741,676) \$ 8,541,684 \$ (741,576) \$ 24,493 69,675 \$ 20,003,855 \$ (257,561) 70Z,906 (12,068,071) 208,339 (7,422,524) \$ (924,456) \$ (821,188) \$ (103,267) [107,542] \$ [1,322,339] \$ [5,346,549] \$ [6,013,194] \$ September (9,676) (4,307) 8,270 ((213,070) \$ (105,829) \$ (0) 158,144 (1) (105,829) \$ 587,996 \$ 157,289 \$ (855) October (47,160) (405,917) 219,178 (272,110) \$ (405,817) \$ (5,480) (5,480) \$ 0 8 991,065,31 November (225,665) \$ (225,665) \$ (796,902) \$ 328,635 \$ 5 281,584 December 15th December 10,661,669 \$ (5,566,963) \$ (1,225,572) \$ 848,015 \$ (1,174,542) \$ 9,436,097 \$ (2,782,763) (342,197) January (2,762,753) \$ 9,436,097 \$ 6,673,344 \$ 1,603,232 \$ February [819,376] \$ (5,528,348) \$ (5,754,607) \$ (9,769,021) \$ (1,136,794) \$ (342,797) \$ (2,176,634) [1,2,1,44,169,039) \$ 19,000,000 | \$ March 6,331,147 \$ 14,154,513 \$ 9,985,480 \$ 9,985,480 7,823,366 \$ (4,169,033) \$ April May June Totals up to June 30th (68,093) (14,519) (17,531,097) (10,820,284 (1,899,838) 22,057,353 27,531,097 [2,003,106 9,687,797 (839,111) 1,085,857 511,947 574,010 (4,307)

11,836,209 \$ 10,408,343 \$ 6,112,022 \$ 4,648,474 \$

3,869,134 \$

8,261,555 \$

8,276,576 \$ 5,511,771 \$ 8,626,165 \$ 4,200,873 \$ 216,459 \$ 8,848,686 \$

8,848,686

La Mesa-Spring Valley Elementary

2013-14 General Fund Cashflows

Actuals to end of the month of:

November 2012

7 6 5 4 4 3 3 3 3 2 1 to 2 = 1 2 8071 RL State Ald Principal Apportionment (PA)
3 8021-8047 Property Taves
9.1 8071 \$7004DA Basic Aid EPA
9.1 8071 RDA Residuel Batince & CRD
9.2 8071 EPA Tax Initiative Deferral
9.7 8071 EPA Tax Initiative Deferral
1.5 8095 Charter In Leu Taxes
1.5 8097 Special Education - Prop Tax Transfer
1.5 Multiple Other RL Sources
1.6 80009-8099 Subtotal Revenue Limit Sources Multiple 8100-8299 7000-7998 **4000-7998** 4000-7998 4000-4999 1000-1999 2000-2999 3000-3999 1000-3999 8600-8799 8300-8599 8000-8998 Total Cash Inflows - CY Revenues 8600-8799 Other Local Revenues 8100-8299 Federal Revenues 8000-8099 Revenue 8000-8998 Total Cash Inflows - CY Revenues 9200-9299 9200-9299 9200-9299 9200-9299 1000-7998 1000-3999 Salaries & Benefits 6000-6999 5500-5599 5000-5999 818188182 8550 8311 8311 8311 8311 8590 8590 8590 8590 8792 8285 8285 8311 8590 Transfers Out, Other Uses & Outgo Subtotal Other Expenditures Benefits Subtotal Salaries & Benefits Subtotal Other Local Revenues Subtotal Other State Revenues Other State Revenues

5500&10 PA Sp. Ed. (SDUSD, Poway & Infant)

CAT PA Categoricals Total Cash Outflows - CY Expenditures Subtotal Federal Revenues Beginning Cash Balance OTHER PA Recomputations and Adjustments 9065 ASES - Pass Through
SPED PA Special Education - Pass Through 7090&91 EIA 7230 7240 1300 9025 Other Services (Excl. L Capital Lottery
IMFRP
Consolidated Cats 1 to 5
Other State CSR K-3 (Excluding 9110 Cash) ROP - Pass Through Basic Aid Reduction 8.92% Pupil Transportation
Pupil Trans-Special Educ Assets - Pass Through Classified Mandate Block Grant Impact Aid Deferrals - Consolidated Cats 1 to 5 Deferrals - Principal Apportionment
Deferrals - CSR Receivables (Excl. deferrals listed below Transfers in & Other Sources Deferred Maintainence Special Education Limit (RL) Sources . Utilities) Beginning Balances July 8,848,686 \$ 6,334,986 3,662,460 811,894 1,467,388 5,941,742 14,770 8,887,948 1,311,868 138,855 421,873 14,258 107,278 66,997 26,613 12,124 45,229 45,229 7,019 2,625 August September 9,468,062 \$ 6,911,865 \$ 3,787,027 1,247,014 915,486 5,949,527 14,770 3,853,806 6,762,283 525,953 221,412 178,678 279,135 14,258 1,449,582 141,138 747,366 116,586 24,552 558,452 72,046 353,866 12,124 82,734 10,804 10,965 2,625 3,870,067 \$ 1,295,438 1,651,459 8,816,964 8,007,379 3,311,860 272,955 9,339,301 6,765,626 1,799,583 3,180,811 281,358 472,421 14,258 64,841 318,299 21,824 356,077 424,874 771,467 734,127 37,340 801,697 337,150 74,461 9,543 102,725 (2,496) 69,043 2,625 8,599,894 \$ 8,179,008 1,356,968 1,655,611 6,939,621 3,927,041 1,265,128 277,781 2,177,852 | \$ 1,584,512 612,874 14,258 248,168 339,404 364,829 280,436 58,968 285,860 236,284 64,841 74,461 9,543 39,241 26,375 15,027 15,027 14.770 21,824 41,603 2,625 2,899,357 3,860,971 1,266,828 1,707,982 6,835,781 2,341,185 694,524 7,845,262 5,786,934 1,435,979 1,301,782 3,035,710 872,516 518,961 44,501 201,888 499,521 14,258 14,770 296,855 54,841 318,299 21,824 477,776 297,618 (3,041 72,617 48,807 10,838 10,838 2,625 2,272,668 \$ 2,341,185 6,661,316 3,867,456 1,307,267 1,682,325 7,627,708 1,250,000 6,877,047 9,002,502 9,645,513 334,476 14,258 163,023 518,961 518,961 663,995 750,660 121,425 72,617 48,807 2,625 4,954,458 \$ 3,180,811 4.914.738 3,180,811 337,150 148,922 823,803 823,803 21,824 19,086 9,869,203 \$ 9,711,370 \$ 10,521,026 4,521,931 2,942,467 3,936,582 6,910,374 1,279,029 1,002,359 60,228 1,062,586 7,626,828 7,736,393 176,561 381,163 14,258 448,711 64,841 636,598 21,624 255,245 337,150 74,461 9,543 120,828 140,258 \$ 94,270 41,603 (1,208) 2,625 4,330 1,330 3,927,569 1,301,138 1,589,890 6,918,597 4,907,089 7,720,903 1,375,377 1,360,928 1,792,424 1,451,535 340,889 1,365,948 144,298 437,335 14,258 207,155 370,715 321,756 48,959 64,841 318,299 21,824 801,697 45,023 30,261 14,448 2,625 74,461 9,543 March 6,556,867 \$ 3,945,740 1,298,361 1,696,102 6,940,203 5,779,143 4,023,951 7,701,378 (203) 761,175 172,585 343,547 14,258 35,714 337,150 74,461 3,180,811 731,095 383,228 825,806 230,988 335,583 823,803 543,533 112,045 21,824 64,841 47,644 9,543 2,625 2,003 April 4,634,432 \$ 725,767 5,443,447 3,980,490 1,369,418 1,707,629 7,057,537 7,762,109 7,972,072 6,263,527 214,944 160,120 518,777 14,258 202,338 448,711 64,841 636,598 160,878 41,460 21,824 9,543 6,436 2,625 15,130 May 5,290,956 2,102,062 3,913,490 1,300,828 1,687,324 6,901,642 2,993,404 7,604,537 2,102,062 271,642 155,230 263,857 14,258 337,150 74,461 9,543 (2,092) 702,885 64,841 318,299 61,247 61,247 21,824 2,625 1,352 1,352 ₽» 4,032,128 1,491,216 1,584,074 7,107,419 1,504,267 120,828 June 679,823 6,947,375 4,798,044 1,295,976 345,049 443,953 14,256 153,475 823,803 158,827 (68,345 580,464 318,299 41,603 21,824 74,460 2,624 9,541 June 30th 241,655 12,723,243 15,325,398 19,140,031 1,079,152 92,425,838 81,196,453 21,029,153 72,291,059 50,968,590 11,229,386 4,832,155 2,253,570 5,447,556 1,208,100 3,654,064 11,285,614 477,776 1,603,394 2,471,409 2,041,392 1,311,868 4,557,801 897,422 720,458 3,536,656 1,685,751 827,343 171,094 585,392 106,032 124,808 365,184 707,734 74,160) 511,306

68197	La Mesa-Spring
큐	Valley
	Elementary

2013-14 General Fund Cashflows

Actuals to end of the month of: November 2012

Temporary Loans / Due To Other Labifities (Excluding TRANs) Total Borrowing Activity \$ 10,000,000 \$ (3,887,948) \$	Temporary Loans / Due To Other Liabifities (Excluding TRANs)	Temporary Loans / Due To					90 9640 TRAN / TTF Principal Amounts \$ 10,000,000 5,000,000 - \$. \$. \$. \$. \$	87 Multiple Borrowing Activity	85 86 Ending Balance WITHOUT Borrowing \$ 3,356,010 \$ 1,911,885 \$ 3,589,884 \$ (2,100,643) \$ (2,727,332) \$ (45,532) \$ 4,865	Multiple Total Other Activity s s s s s	82 Treasuy Reconciling Items	9910		7999	9795	77 9793 Audit Adjustments \$. \$. \$. \$. \$	75 76 Multiple Other Activity	74 9500-9659 Change in Current Liabilities s . s . s . s . s . s . s . s . s	72 9950-9869 Deferred Revenues	71 9500-9599 Payables \$ - \$ - \$ - \$ - \$ - \$ \$ \$	69 70 9500-9659 Current Liabilities	67 69 9111-9499 Change in Assets (Excl. 9110 Cash) \$ - \$ 10,775,314 \$ 3,868,576 \$ 356,077 \$ 300,630 \$ 1,431,639 \$ 663,995 \$	9320-9499 Other Assets	9300-9319 Temporary Loans / Due From	12/6/2012 (6:30) Beginning July August September October November December 13th December	88197 TF November 2012
87,948) \$ {1,11;				s	- Management		000,000				1		1	,		\$. 5								
	0521 \$,	•	2,052)	<u> • </u>		49		1,885 \$	· s	-	<u>.</u> 	Ŀ	•		. 8		8	<u>'</u>	- 5			1	•	H	
		-					*		3,599,884 \$	- 5		£		-		- 5			ļ,	- s		356,077 \$		-		
	-					-	-		(2,100,643)		<u> </u>	,	,	-		-									October	_
	\$			-		1	,		:				1			,		\$ - \$		4		1,431,639		1,416,869		_
			,		-								-									663,995	<u> </u>	-	Jecember 15th	November 2012
	*						69		\$ 4,869,203 \$	\$,			49	ALL:	to.				-58			December	
	\$ (2,942,467) \$	(2,942,467)		-		-	5		\$ 7,653,836 \$	φ.	<u> </u>			,		69	1	s		·		-	·	,	January	L
	\$ (340,889) \$	(340,889)			-		-		\$ 4,940,022 \$	\$	ŀ		,	-	,					1					February	
	\$								\$ 2,917,787 \$,	. S		-		· ·					March	
	\$ 2,283,355 \$	(1,716,645)	,	,		-	4,000,000 S		s 1,290,956 s		·		-	-	,	-		- \$				(1,416,869) \$,	(1,416,869)	April	
			-			•	5		\$ (3,320,177) \$	-	-				-	5			-	· •			-	,	May	
						-		Language of the second	(3,889,862) \$		-		1	-					ļ,	,		1,416,869	,	1,416,869	June	
	\$ (6,000,000)	(5,000,000)	-	(10,000,000)			\$ 9,000,000		\$ 6,110,138						-	*		5	,	,	-	\$ 17,396,231	-	1,416,859	June 30th	Totals up to

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

Directricidal Reservicidaes Vasat First Projected Vasa Second Projection Vasat Projected Vasat Projected Vasat Projected Vasat Projected Vasat Projected Vasat Projected Vasat Projected Vasat Projected Vasat Projected Vasat Vasa	CODE Currentificate Restricted Combined Currentificate Current		OBJECT		FY 2012-13	-		FY 2013-14			FY 2014-15	
Strict S	Strick Comparison Compari	DESCRIPTION	CODE	Cu	rrent (Base Year	0	Ē	rst Projected Yea	18	Sec	and Projected Ye	
Stringtone Str	S010-0009 G0,500,124 S1,409,344 S1,244,176 S9,162,545 S9,162,545 S9,145,464 S9,146,464 S9,1		,	Unrestricted	Restricted	Combined	Unrestricted		Combined	Unrestricted	Restricted	Combined
Str00-2009 Gel SS01,124 2,135,066 Gel Gel Gel Gel Gel Gel Gel Gel Gel Gel	Strong-2009 Strong-124 Strong-125 St	. 1		\$11,051,224	\$1,409,934	\$12,461,158	\$9,162,545	20	\$9,162,545	\$5,218,192	(0\$)	\$5,218,192
Storo-06809 Cara-06809 Ca	S2000-8099 S2030042 2,136,066 G0,066,190 S2,936,020 2,170,014,034 G0,038,171 G0,038,171 G0,038,171 G0,038,171 G0,038,171 G0,038,171 G0,038,171 G0,038,171 G0,038,171 G0,036,139 G0,038,171 G0,								•			
Sept	Sept. Sept	1 Revenue Limit Sources	8010-8099	58,530,124	2,135,066	60,665,190	58,368,200	2,170,617	60,538,817	59,714,984	2,212,228	61,927,212
Sept. Sept		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
1000-1959 2630-277 11000-1959 2630-275 11000-1959 2630-275 11000-1959 2630-277 11000-1959 2630-277 11000-1959 2630-277 11000-1959 2630-277 11000-1959 2630-277 11000-1959 2630-277 11000-1959 2630-277 11000-1959	1000-1999 593-74 7.175-542 7.175-5		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
1000-1099 2000-2099 2000	1000-1999 38.59273-4 19.693.701 29.183.427 69.264.499 19.163.457 89.49.989 10.81.00.6279 29.0574.359 29.068.571 29.0574.359 29.068.571 29.0574.359 29.068.571 29.0574.359 29.068.571 29.0575.34 29.057		8600-8799	536,767	7,178,582	7,715,349	542,205	7,178,582	7,720,787	548,252	7,311,205	7,859,458
1000-1599 386.599.21 3.759.51 4.61.08.434 37.539.529 3.61.02.53 3.753.22 3.25.23	1000-1999 36,519,629,223 510,69,647 510,644,295 517,629,259 519,146,471 510,229,229 510,000-1999 36,519,237 510,000-2999 36,519,237 510,000-2999 36,519,237 510,000-2999 31,313,539 5,491,147 510,229 510,000-2999 31,313,539 5,491,147 510,229 510,000-2999 31,313,539 5,491,147 510,229 510,000-2999 31,313,539 5,491,147 510,229 510,000-2999 31,313,539 5,491,147 510,229 510,000-2999 31,313,539 5,491,147 510,229 510,000-2999 40,813,56 304,4907 71,162,23	5 Total Revenues	*****	69,523,734	19,659,703	89,183,437	69,264,489	19,185,497	88,449,986	70,810,065	19,442,982	90,253,046
1000-1999 30,605.932 3,208.511 46,108,434 37,259,589 9,191,464 46,731,023 39,252,882 9,240,579 15,000-2099 13,152,539 41,418,537 41,418,537 41,418,532 41,418	1000-1999 36,539,922 9,288,511 46,106,404 46,710,2557 15,225,599 8,346,102 3,000-2999 8,002,2375 7,001,693 15,004,098 13,047,872 5,471,872 15,024,098 13,471,872 5,472,187 15,025,599 1,344,148,372 1,340,0947 1,340,040,0999 1,341,28,28 2,404,722 1,340,234 2,241,22 1,340,402 1,340	Beginning Balance & Revenue (A+B5)		\$80,574,958	\$21,069,637	\$101,644,595	\$78,427,034	\$19,185,497	\$97,612,531	\$76,028,257	\$19,442,982	\$95,471,238
1000-2009 1000	1000-1899 36,639,922 9,289,511 46,108,424 37,536,569 9,191,461 46,108,372 46,108,424 37,536,569 31,526,399 38,256,282 30,000-2899 31,135,336 5,411,41 38,577,086 34,415,372 4,046,726 1,326,339 1,326,399 3,416,342 3,416,342 3,406,728 3,406,728 1,326,339 3,406,728 3,40											
2000-20599 13,105,209 5,401,114 13,005,209 13,105,000 13,1	2000-2999 18,052,375 7,001,893 15,064,069 8,270,861 77,22,833 15,325,399 8,346,102 14,146,372 10,002,999 19,0	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
2000-3099 131,155,539 2,891,147 18,527,086 134117,872 5,722,159 19140,031 14,14332 6,021,255 200,000 4,000,0399 1,901,396 2,000,0399 1,901,396 2,000,396 2,000,738 3,000,396 2,000,738 3,000,396 2,000,738 3,000,396 3,000,738 3,000,396 3,000,738 3,000,396 3,000,738 3,000,396 3,000,738 3,000,396 3,000,396 3,000,396 3,000,396 3,000,396 3,000,396 3,000,396 3,000,396 3,000,396 3,000,396 3,000,396 3,000,397 3,000,396 3,000,397 3	2000-3999 13,135,539 5,491,147 18,627,099 13,417,872 5,722,139 19,140,031 14,143,372 13,600-3999 19,140,034 13,034,394 13,0	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
	1,000-1999 1,004,722 2,004,326 2,771,812 1,305,399 2,741,327 4,046,728 1,338,024 2,905,373 2,905,341 7,005,729 3,004,907 3,0	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
1,000-6999 4,081,356 3,034,907 7,116,263 4,185,344 2,90,381 7,086,725 4,309,973 2,974,683 7,700,799 7,000-6999 22,659 22,659 22,659 1,001-6999 22,659	1000-6899 200,381 7,106,283 4,081,366 3,034,907 7,116,283 195,728 34,387 7,11094 140,146 140,146 140,048 140,0	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
30.00 30.00 <t< td=""><td>Dup. 7100-7299 200,731 33,594 294,325 136,728 34,397 171,094 140,146 Dup. 7100-7299 22,569 0 <td< td=""><td></td><td>5000-5999</td><td>4.081,356</td><td>3.034.907</td><td>7.116.263</td><td>4,185,344</td><td>2,900,381</td><td>7.085,725</td><td>4,300,973</td><td>2,974,683</td><td>7,275,656</td></td<></td></t<>	Dup. 7100-7299 200,731 33,594 294,325 136,728 34,397 171,094 140,146 Dup. 7100-7299 22,569 0 <td< td=""><td></td><td>5000-5999</td><td>4.081,356</td><td>3.034.907</td><td>7.116.263</td><td>4,185,344</td><td>2,900,381</td><td>7.085,725</td><td>4,300,973</td><td>2,974,683</td><td>7,275,656</td></td<>		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
90p. 7100-7299 122.569 0	9tp. 7100-7299 3.2.659 0		6669-0009	260.731	33.594	294.325	136,728	34.367	171,094	140,146	35,226	175,372
7400-7499 32,569 438,140 208,424 (229,716) (448,217) 213,218 (234,999) (459,423) (234,999) (438,140) (234,230 232,639 232,639 (438,140) (234,230 232,639 (438,140) (234,230 232,639 (438,140) (234,230 232,639 (438,140) (234,230 232,639 (438,140) (234,230 232,237,239 (234,239 232,237,239 (234,239 232,237,239 (234,239 232,237,239 (234,239 232,237,239 (234,239 232,237,239 (232,232,237) (234,239 232,237) (234,239 (232,232,237) (234,239 (232,232,237) (232,238,23) (232	1700-7499 32,569 32,569 32,569 32,569 32,569 32,699 469,423 1000-7999 438,149 208,424 2229,716 4448,217 213,218 213,218 224,929 469,423 229,297,696 23,299,297,696 23,499	7 Other Outgo - exclude Direct Sup.	7100-7299	0	0	0	O	0	0	0	0	0
1000-7999 1000	7300-7399 438,140 208,424 (229,716) (448,217) 213,218 (234,999) (459,423) (459,423) (450,423)	8 Debt Service	7400-7499	32,559	0	32,559	32,559	0	32,559	32,559	0	32,559
1000-7090 1000	1000-7999	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)
8 5 5 6 7	Seg_06892 Seg_1784_831 \$64,372,104 \$57,955,462 \$92,297,566 \$83,699,646 \$23,000,000 Seg_10-8929 431,063 60,306,669 128,282	10 CSR Reduction (for info only)	1000-7999								0	
Total Expanditures: St3.669,225 St9,123.06 St9,774.821 St4,377.104 St9,277.64 St9,277.65 St3,669,646 St8,669,690 St8,665,900 St9,774.821 St4,377.104 St9,774.82 St9,774.83 St9,774.82 St9,774.83	Transfers Secretary Secr	11*Projected Budget Reduction		0	0	0	966	4.4	0	(2,400,000)	0	(2,400,000)
Transfers in Tra	Transfers in Transfers Transfers in Tran	12 Total Expenditures:	_	\$63,659,525	\$29,125,306	\$92,784,831	\$64,372,104	\$27,925,452	\$92,297,556	\$63,699,646	\$28,665,809	\$92,365,455
Transition in 8910-8829 431,035 0 123,135 0 1 131,499	Transters in S910-8872 441,063 691,065	D Interfund Xfers/Other Sources			•							
National Control Con	Transfers Out 7610-7629 128,282		8910-8929	431,063	0	431,063	31,499	0	31,499	31,499	0	31,499
Sources Segu-3egy Confinitions Segu-3egy Confinitions Segu-3egy Confinitions Segu-3egy	Sources 89030-8979 0		7610-7629	128,282	0	128,282	128,282	0	128,282	128,282	0	128,282
Ubases 7650-7899 0 (3,232,895) 0 (3,234,355) 6 (3,294,355) 6 (3,294,355) 6 (3,294,355) 6 (3,294,355) 7 (3,294,355)	Usess 7630-7839 0.056.669 0.0 0.		8930-8979	0	0	0	0	0	0	 O		0 '
Confibrilions Reserves Part Assignments Reserve for Economic Uncertainties Part Assignments Part	Conributions 8808-9999 8,0056,689 9,005,689 10,		7630-7699	0	0	0	0	0	Φ '	0	0	0 (
Februarie Febr	Finding Balance Sy 182,545 Sy 142,545	5; Contributions	8980-8989	(8,055,669)	8,055,669	0	(8,739,955)	8,739,955	0	(9,222,827)	9,222,827	0
Finding Balance	Fording Balance \$9,162,545 \$0 \$9,162,545 \$5,218,192 \$1,518 \$1	E :Net Increase (Decrease) In Fund Ba	alance	(\$1,888,679)	(\$1,409,934);	(\$3,298,613)	(\$3,944,353)	(\$0)	(\$3,944,353)	(\$2,209,191)	(0\$)	(\$2,209,192)
Chical Reserves	Reserve	1 11		\$9,162,545	0\$	\$9,162,545	\$5,218,192	(0\$)	\$5,218,192	\$3,009,001	(\$1)	\$3,009,000
Paragraph Para	Parameter Para	1 Revolving Cash	9711	43,650	0	43,650	43,650	0	43,650	43,650	0	43,650
Stabilization Arrangements 9740 0 0 0 0 0 0 0 0 0	Stabilization Arrangements 9740 0 0 0 0 0 0 0 0 0	2;Other Reserves	97xx	145,642	0	145,642	145,642	0	145,642	145,642	0	145,642
Stabilization Arrangements 9750 0 0 0 0 0 0 0 0 0	Stabilization Arrangements	3 Restricted	9740	0	0	0	0	9	(O)	0	0	0
5, Other Commitments 9760 0	5, Other Commitments 9760 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 407,389 0 6, Assigned the Assignments 9780 4,094,710 0 2,172,775 0 2,172,775 0 2,172,775 0 2,172,775 0 2,172,775 0 2,172,775 0 2,172,775 0 2,172,775 0 2,172,775 0 2,172,775 0 2,172,775 0 2,172,775 0 2,172,775 0 2,172,775 0 2,172,775 0 2,172,775 0 2,174,812 3,100,000 0 44,68 0 2,174,812 3,100,000 0 1,14,88 1,14,88 0 2,174,812 3,100,000 0 2,174,812 0 2,174,812 3,100,000 0 2,174,812 0 2,174,812 3,100,000 0 2,174,812 0 2,174,812 3,174,812 3,174,812 3,174,812 3,174,812 3,174,812	4 Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
6. Assigned - Other Assignments 9780 4,094,710 0 407,389 0 407,389 0 407,389 0 0 407,389 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6. Assigned - Other Assignments 9780 4,094,710 0 407,389 0 2,772,775 0 2,772,775 0 2,772,775 2,772,775 0 2,772,775 2,772,772 2,772,775 2,772,772 2,772,775 2,772,772,775 2,772,775 2,772,775 2,772,775 2,772,775 2,772,775 2,772,772,775 2,772,775 2,772,775 2,772,775 2,772,775 2,772,775 2,772,772,772 2,772,772 2,772,772 2,772,77	5, Other Commitments	9760	0	0	0	0	0	0	0	0	0
7 Reserve for Economic Uncertainties 9789 2,787,393 0 2,772,775 0 2,772,775 0 2,772,775 0 2,772,775 0 2,772,775 0 2,772,775 0 2,772,775 0 2,772,775 0 1,848,736 0 1,848,736 0 4,897 0 0 1,848,736 4,897 0 0 1,848,736 4,897 0 0 1,848,736 4,897 0 0 1,848,736 4,897 0 0 1,848,736 4,897 0 0 1,848,736 4,897 0 0 1,848,736 4,897 0 0 1,848,736 5,218,139 5,218,139 0 1 1 0 1,848,736 <td> Processing Fund Balance Total \$9789 2,787,393 2,772,775 2,772,772,775 2,772,775 2,772,775 2,772,775 2,772,775 2,772,772,775 2,772,772,775 2,772,775 2,772,775 2,772,775 2,772,775 2,772,772,775 2,772,775 2,772,775 2,772,775 2,772,775 2,772,772,775 2,772,775 2,772,775 2,772,775 2,772,775 2,772,772,775 2,772,775 2,772,775 2,772,775 2,772,775 2,772,772,775 2,772,775 2,772,775 2,772,775 2,772,775 2,772,772,775 2,772,775 2,772,775 2,772,775 2,772,775 2,772,772,775 2,772,775 2,772,775 2,772,775 2,772,775 2,772,772,775 2,772,775 2,772,772,775 2,772,775 2,772,772,775 2,772,772,775 2,772,772,775 2,772,772,775 2,772,772,775 2,772,772,772,772,772,772,772,772,772,7</td> <td>6 Assigned - Other Assignments</td> <td>9780</td> <td>4,094,710</td> <td>0</td> <td>4,094,710</td> <td>407,389</td> <td>0</td> <td>407,389</td> <td>0</td> <td></td> <td>0</td>	Processing Fund Balance Total \$9789 2,787,393 2,772,775 2,772,772,775 2,772,775 2,772,775 2,772,775 2,772,775 2,772,772,775 2,772,772,775 2,772,775 2,772,775 2,772,775 2,772,775 2,772,772,775 2,772,775 2,772,775 2,772,775 2,772,775 2,772,772,775 2,772,775 2,772,775 2,772,775 2,772,775 2,772,772,775 2,772,775 2,772,775 2,772,775 2,772,775 2,772,772,775 2,772,775 2,772,775 2,772,775 2,772,775 2,772,772,775 2,772,775 2,772,775 2,772,775 2,772,775 2,772,772,775 2,772,775 2,772,775 2,772,775 2,772,775 2,772,772,775 2,772,775 2,772,772,775 2,772,775 2,772,772,775 2,772,772,775 2,772,772,775 2,772,772,775 2,772,772,775 2,772,772,772,772,772,772,772,772,772,7	6 Assigned - Other Assignments	9780	4,094,710	0	4,094,710	407,389	0	407,389	0		0
Signate divinage regions Signature S	Structure Stru	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
Components of Ending Fund Balance Total \$9162,545 \$0,000 (direater of the two) \$5,218,192 \$3,009,001 \$0	Components of Ending Fund Balance Total \$9,162,545 \$9,162,545 \$5,218,192 (\$0) \$5,218,192 Seserve Percentage Level for this district: 3.00% Total Reserve. or \$50,000 (greater of the two)	8:Unassigned/unappropriated Amount	9790	2,091,149	0	2,091,149	1,848,736	0	1,848,736	44,897	0	44.897
			d Balance Total	\$9,162,545	- 0 \$	\$9,162,545	\$5,218,192	(0\$)	\$5,218,192	\$3,009,001	: 0\$	\$3,009,001
		:		į		3% Calculat	ed Reserve, or	\$50,000 (greater	of the two			
		Reserve Percentage Level for this dis	strict: ct):	3.00% 11.654.83		°Y 2012-13 Bud	Total Reserves \$2,787,393	3% Calculated \$2,787,393	Difference*			
			ì			FY 2013-14 Proj FY 2014-15 Proj	\$2,772,775	\$2,772,775	. S. S.			
		FY 2013-14 Unappropiated Amount is FY 2014-15 Unappropiated Amount is	isi isi	Positive Positive								
		*NOTE: Negative number means res		compares amount	in 9770 only.	0		4	7	7.79		

		Unrestricted				
Decemination	Object Codes	Projected Year Totals (Form 011)	% Change (Cols. C-A/A)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
Description		(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years { and 2 in Columns C and } current year - Column A - is extracted except line A1i)	Ε;	:				
A. REVENUES AND OTHER FINANCING SOURCES						
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 RLf, line 5c, ID 0033) d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) 	(IE) 0024 0724)	11,917.55 76,649,748.81	-2,20% -0.24%	11,654.83 76,465,474.86	0.00% 2.30%	11,654.83 78,227,685.15
e. Other Revenue Limit (Form RLI, lines 6 thru 14)	(12/0034, 0724)	0.00	0.00%	70,400,474.80	0.00%	70,227,000.13
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. Deficited Revenue Limit (Line Alf times line Alg) (ID 028	(4)	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			0.000/		0.000	
object 8015, prior year adjustments objects 8019 and 8099) j. Revenue Limit Transfers (Objects 8091 and 8097)		(1,769,882.00)	0.00% 2.01%	(1,805,433.00)	0.00% 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 Alh thru Alk)	,	122,000,100		, , , , , , , , , , , , , , , , , , , ,		
(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
Other Local Revenues Other Financing Sources	8600-8799	536,767.00	1.01%	542,205.00	1.12%	548,252.00
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)		(8,739,955.00)	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. EXPENDITURES AND OTHER FINANCING USES			etypia essitti. Essitt			
Certificated Salaries						
a. Base Salaries				36,839,923.00	100	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) 2. Classified Salaries	1000-1999	36,839,923.00	1.90%	37,539,559.00	1.90%	38,252,882,00
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
	7100-7299, 7400-7499		0.00%	32,559.00	0.00%	32,559.00
 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					0.000	120 202 00
a. Transfers Out b. Other Uses	7600-7629	128,282.00	0.00%		0.00% 0.00%	128,282,00
Other Oses Other Adjustments (Explain in Section F below)	7630-7699	0.00	0.00%	0.00	0.00%	(2,400,000.00)
11. Total (Sum lines B1 thru B10)		63,787,807.00	1.12%	64,500,386.00	-1.04%	
C. NET INCREASE (DECREASE) IN FUND BALANCE		03,787,807.00	1.1270	04,300,380.00	110-70	05,027,527.00
(Line A6 minus line B11)		(1,888,679.24)		(3,944,352.70)		(2,209,190,89)
		(1,866,677.24)		(5,544,552,70)		(-1-42,1-2,2,03)
D. FUND BALANCE						5 0 10 10 10 1
1. Net Beginning Fund Balance (Form 01I, 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
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	[작원 기술의 화수	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						
Reserve for Economic Uncertainties	9789	2,787,393,42		2,772,775.00	4	2,774,812.00
2. Unassigned/Unappropriated	9 7 90	2,297,041.58		1,848,735.83		44,896.94
f. Total Components of Ending Fund Balance				40.0.0		3 000 000 3
(Line D3f must agree with line D2)		9,162,544.77	1	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)
E. AVAILABLE RESERVES						
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
3. Total Available Reserves (Sum lines E1a thru E2c)		6,140,821.72		5,806,179.55		4,132,659.66

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

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A, REVENUES AND OTHER FINANCING SOURCES						
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
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)	3300 0333	27,715,372.00	0,76%	27,925,452.00	2.65%	28,665,808,00
		AND AND THE STATE OF THE STATE OF	alantiyan ettisti.	21,523,134,00	6/1996 (\$1996) \$7.66 (\$1996) \$2.50 (\$1966)	
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries					4. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	0.101.464.00
a. Base Salaries		STATE AND A STATE		9,268,512.00	144 2 5 4 4 5 1 -	9,191,464,00
b. Step & Column Adjustment		Park Francis (State)		185,370,22		169,037.00
c. Cost-of-Living Adjustment		G. S. AMALA JAY		0.00		0.00
d. Other Adjustments		1.10条件的自己的数据的。	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	(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					14 44 Ave (2.7	
a. Base Salaries				7,001,693.00		7,122,537.00
 Step & Column Adjustment 				120,844.00		123,229.00
c. Cost-of-Living Adjustment			Alves Temperat	0.00	Mark Control	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
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)		Transfer of the second			FE. 2 VISA 17/4/2013	
11. Total (Sum lines B1 thru B10)		29,125,307.00	-4.12%	27,925,452,00	2,65%	28,665,808.00
C. NET INCREASE (DECREASE) IN FUND BALANCE			hander minimizer		NO SECURITION IN	
(Line A6 minus line B11)		(1,409,935.00)	Sassing States	0.00		0.00
D, FUND BALANCE					1. 美国的 1. 图像 1. 图	
1. Net Beginning Fund Balance (Form 011, line F1e)	Į	1,409,934.37		(0.63)	SEAS AND SOL	(0.63)
2. Ending Fund Balance (Sum lines C and D1)		(0.63)	Fac. (34.5) (21.5)	(0.63)	Na sa Marah	(0.63)
3. Components of Ending Fund Balance (Form 011)		(0.03)		(0.05)		(0.03)
a. Nonspendable	9710-9719	0.00	1964.50		Charles at graces as	
b. Restricted	9740	0.00	14888777	0.00		0.00
c. Committed	2170	0.90	7,513,71,616.0	O.OO	175,500,000	
Stabilization Arrangements	9750	经保护的商品	计算数据数据	PSM CARE CANAL		
2, Other Commitments	9760		TO WAS TAKEN	MASSES OF THE	图象 经海绵的	PERMIT
d. Assigned	9780	运货运水水 泵	100000000000000000000000000000000000000			
e. Unassigned/Unappropriated	7700		12751461442464499			
Reserve for Economic Uncertainties	9789	以及100mm(File)。	1.642.002.0030		100 3000	
Reserve for Economic Uncertainties Unassigned/Unappropriated	9789 9790	(1.53)	13376 3 (30)	(0.63)		(0.63)
f, Total Components of Ending Fund Balance	9790	(1.33)	ra en estados	(0.03)		(0.03)
		(0.42)	1990 1990	10.00		(0.63)
(Line D3f must agree with line D2)		(0.63)		(0.63)	1 14 15 15 15 15 15 15 15 15 15 15 15 15 15	(0.03)

. 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)
E. AVAILABLE RESERVES		Andres services		Park Vince	444 (17 5) 43 PAGE	
1. General Fund		77.78.15.15.15.20.00.00	and water of s	77.00 S C 3/54:18-19	100 年基本基	
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	\$\$45 表示\$\$\$\$。		5 (2006) (AUS. G. 6	44-65-51	CONTRACTOR OF THE
c. Unassigned/Unappropriated Amount	9790	(1) 3. S. 36.3647.	anisa ya da Queles	Book Baby		
(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)		4075円(と表演)。	ivije stratuje 193	eng kandadisaba	ser in the Armers	ave de anva e
a. Stabilization Arrangements	9750				rayaasa kaska	NOT BE SHARE WAYS
b. Reserve for Economic Uncertainties	9789	o (Pinara)		19 00 WE 19 00 W		
c, Unassigned/Unappropriated	9790		1 2 4 4 5 1 (A)	14. 25. Te 6. 12. 2		C. Special Stab.
3. Total Available Reserves (Sum lines E1a thru E2c)			haspar un solitare			

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.

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)				Ì		
A. REVENUES AND OTHER FINANCING SOURCES	2010 2000	(0.((5.100.00	0.218/	40 579 917 70	2,29%	61,927,212.11
1. Revenue Limit Sources	8010-8099	60,665,190.00 6,501,761.00	-0.21% -6.76%	60,538,817.30 6,062,066.00	0.00%	6,062,066.00
Federal Revenues Other State Revenues	8100-8299 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. EXPENDITURES AND OTHER FINANCING USES			OUT BUT FOR		AND BURNESS	
Certificated Salaries						
a. Base Salaries				46,108,435.00	Payara aray ara L	46,731,023.00
b. Step & Column Adjustment				885,006.22	NEW PLANTED AND	882,360.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments		Carrier States	overse sixaya	(262,418.22)	10.00 A 10.00 A 10.00	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	1		(90,000,000,000,000		11.10、2015、香味草。	
a. Base Salaries				15,064,068.00	145 FA 包含 15 16 17 1	15,325,398.00
b. Step & Column Adjustment				261,330.00	COLOR GRAD	266,470.00
				0.00	350 CO 460 E-3	0.00
c. Cost-of-Living Adjustment		さんかららか		0.00		0.00
d. Other Adjustments	2000 2000	15,001,000,00	L 739/	15,325,398.00	1.74%	15,591,868.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,064,068.00	1.73%	19,140,031,00	5.38%	20,169,597.00
3. Employee Benefits	3000-3999	18,627,086.00	2.75%		2.50%	4.147.894.00
Books and Supplies	4000-4999	5,771,812.00	-29.89%	4,046,726.00		
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. Capitai 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)
Other Financing Uses				100 000 00	0.000/	128,282.00
a. Transfers Out	7600-7629	128,282.00	0,00%		0.00%	
b. Other Uses	7630-7699	0.00	0,00%		0.00%	0.00
10. Other Adjustments				0.00	2-35-40	(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
C. NET INCREASE (DECREASE) IN FUND BALANCE					Printer (1974)	
(Line A6 minus line B11)		(3,298,614,24)	SCARREST AND STREET	(3,944,352,70)	Ten sin and are discussed	(2,209,190,89)
D. FUND BALANCE			1000年6月16日			
Net Beginning Fund Balance (Form 01I, line F1e)		12,461,158.14		9,162,543.90		5,218,191.20
Ending Fund Balance (Sum lines C and D1)		9,162,543.90		5,218,191,20		3,009,000.31
Components of Ending Fund Balance (Form 011)			10 1 1 5 W Th		(多多公主)	/00 mm AA
a, Nonspendable	9710-9719	189,292.00		189,292.00	Free to have being	189,292.00
b. Restricted	9740	0.90		0.00	1 39 5 5 5 5 1	0.00
c. Committed					PER PROPERTY.	
Stabilization Arrangements	9750	0.00	Project of Called Str.	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

					%	
•		Projected Year Totals	% Change	2013-14	Change	2014-15
•	Object	(Form 011)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
l. General Fund			X 1-12 0 5 5 0			
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	2 4 5 5 2 7 3 4 6 4	44,896.94
d. Negative Restricted Ending Balances			X150404445		新新兴的 美国安全	
(Negative resources 2000-9999) (Enter projections)	979Z	(1.53)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0,00		0.00	er version	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	No. 2012 G 406/06	0,00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		6,140,820.19		5,806,179.55		4,132,659.66
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.61%		6.28%		4.47%
F. RECOMMENDED RESERVES						
I. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a					a valoracije i stanstavi. Havot operalistavita	
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation						
·	NI-			The Mark Day of		
the pass-through funds distributed to SELPA members?	No	10 S S S S S S S S S S S S S S S S S S S				
b. If you are the SELPA AU and are excluding special			A ASSAUTANT		Selected at record	Malay Labor.
education pass-through funds:			A. A. A. Seekala			
1. Enter the name(s) of the SELPA(s):			earn dean		a Buyan basa	
2. Special education pass-through funds			5.50 (PA)(SA)			
(Column A: Fund 10, resources 3300-3499 and 6500-6540,						
objects 7211-7213 and 7221-7223; enter projections for						
subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Fixed to determine the reserve standard percentage level on line F3d						
Used to determine the reserve standard percentage level on line F3d	r projections)	11.652.41		11 653 41		11.653.41
(Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter	r projections)	11,653.41		11,653.41		11,653.41
(Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter 3. Calculating the Reserves	r projections)				197	
(Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)		92,913,114.00		92,425,838.00		92,493,735,00
(Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is 8)						
(Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)		92,913,114.00		92,425,838.00		92,493,735,00
(Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line Flb2, if Line Fla is 8 c. Total Expenditures and Other Financing Uses		92,913,114.00		92,425,838.00		92,493,735.00 0.00 92,493,735.00
(Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is 8 c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		92,913,114.00		92,425,838.00		92,493,735.00 0.00
(Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is 8 c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level		92,913,114.00 0.00 92,913,114.00		92,425,838.00 0.00 92,425,838.00		92,493,735.00 0.00 92,493,735.00 39
(Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)		92,913,114.00 0.00 92,913,114.00 3%		92,425,838.00 0.00 92,425,838.00 3%		92,493,735.00 0.00 92,493,735.00 3%
(Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount		92,913,114.00 0.00 92,913,114.00 3% 2,787,393.42		92,425,838.00 0.00 92,425,838.00 3% 2,772,775,14		92,493,735.00 0.00 92,493,735.00
(Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is N c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		92,913,114.00 0.00 92,913,114.00 3% 2,787,393.42 0.00		92,425,838.00 0.00 92,425,838.00 3% 2,772,775,14		92,493,735.00 0.00 92,493,735.00 39 2,774,812.05
(Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is 8 c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount		92,913,114.00 0.00 92,913,114.00 3% 2,787,393.42		92,425,838.00 0.00 92,425,838.00 3% 2,772,775,14		92,493,735.00 0.00 92,493,735.00 39 2,774,812.05

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

 ${\it school \ district}: La\ Mesa-Spring\ Valley\ Elementary$

		Data in s	haded areas are provid	ed by SDCOE (for infor	mation only)
DESCRIPTION		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%
Data de la companya della companya della companya della companya de la companya della companya d		Unrestricted	0.00	0.00	-2,400,000.00
Projected Budget Reduction	gramatany.	Restricted	s .	\$	\$ -
Average Daily Attendance (ADA) Projections		(District Input)	11,654.83	11,654.83	11,654.83
Average Daily Attendance (ADA) Projections		% Change	1 1 1 1 1 1 1	0.00%	0.00%
Salary Step & Column Percent Increases:					
Teachers	1100	2.00%	2.00%	2.00%	2.00%
Certificated Pupil Support	1200	2,00%	2.00%	2.00%	2,00%
Certificated Supervisor & Admin	1300	2.00%	2.00%	1.00%	1.00%
Other Certificated	1900	0.00%	0.00%	0.00%	0.00%
Instructional Aides	2100	2,00%	2.00%	2.00%	2.00%
Classified Support	2200	2.00%	2.00%	2.00%	2.00%
Classified Supervisor & Admin	2300	2,00%	2.00%	1.00%	1.00%
Clerical, Technical, & Office Staff	2400	2.00%	2.00%	2.00%	2.00%
Other Classified	2900	0.00%	0.00%	0.00%	0.00%
Mgmt, Cert, & Classified Contract Increases:	· · · · · · · · · · · · · · · · · · ·				
Management Increases		(District Input)	0.00%	0.00%	0.00%
Certificated Increases		(District Input)	0.00%	0.00%	0.00%
Classified Increases		(District Input)	0.00%	0.00%	0.00%
Benefits:					The state of the s
STRS	3100-3102		8.25%	8.25%	8.25%
PERS	3200-3202		11.417%	11.417%	11.417%
OASDI/Medicare/Alternative	3300-3302		1.45%	1.45%	1.45%
Health & Welfare Increase (% increase)	3400-3402		6.80%	10.00%	10.00%
State Unemployment	3500-3502		1.10%	1.10%	1.10%
Workers' Comp (% increase)	3600-3602		0.00%	0.00%	0.00%
OPEB Allocated Costs (% increase)	*3711-3712		6.80%	10.00%	10.00%
OPEB Active Employee Costs (% increase	3751-3752		6.80%	10.00%	10.00%
PERS Reduction	3801-3802		1.603%	1.603%	1.603%
Other Employee Benefits (include early retirement incentive)	3900-3902	(District Input)	0.00%	0.00%	0.00%
rement arcentive)			Unrestricted	Restricted	Combined
FY 2012-13 General Fund Beginni	na Dalanca	o (Dietriet Inn4)			\$ 12,461,158
			1		, - · · ·
(*/-) Audit		t (District Input)	\$	\$ - 4.00.034	\$ 12,461,159
	Net Be	ginning 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 incude 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.

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 IMPROVEMEN	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 IEDA 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 IEDEA 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 SCI	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
	Grand Total	29,125,307	9,552,778.50	15,201,522.70	4,371,005.80