

ANNUAL BUDGET REPORT:
July 1, 2012 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the governing board of the school district. (Pursuant to Education Code sections 33129 and 42127)

Budget available for inspection at:

Public Hearing:

Place: 4750 Date Avenue La Mesa
Date: June 13, 2012

Place: 4750 Date Avenue La Mesa
Date: June 19, 2012
Time: _____

Adoption Date: June 19, 2012

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

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 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent fiscal years.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		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, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2011-12) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	

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

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July 1 Budget (Single Adoption)
2011-12 Estimated Actuals
Technical Review Checks

La Mesa-Spring Valley

San Diego County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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July 1 Budget (Single Adoption)
2012-13 Budget
Technical Review Checks

La Mesa-Spring Valley

San Diego County

Following is a chart of the various types of technical review checks and related requirements:

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IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2011-12 Estimated Actuals	2012-13 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund	G	G
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2011-12 Estimated Actuals	2012-13 Budget
MYP	Multiyear Projections - General Fund		GS
NCMOE	No Child Left Behind Maintenance of Effort	G	
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

2011-12 ~ 3rd Interim & 2011-12 Estimated Actual Compare

**2011-12 3RD INTERIM TO ESTIMATED ACTUALS BUDGET COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2011-12 3RD INTERIM APRIL 30, 2012		2011-12 EST. ACTUALS MAY 31, 2012		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
REVENUE LIMIT SOURCES						
Revenue Limit State Aid	\$ 39,204,935	\$ -	\$ 39,150,335	\$ -	\$ (54,600)	\$ -
Revenue Limit State Aid - Prior Year Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Homeowners Exemption	\$ 217,498	\$ -	\$ 217,494	\$ -	\$ (4)	\$ -
Secured Roll Taxes	\$ 21,609,609	\$ -	\$ 21,660,758	\$ -	\$ 51,153	\$ -
Unsecured Roll Taxes	\$ 765,620	\$ -	\$ 744,323	\$ -	\$ (21,297)	\$ -
Prior Years Taxes	\$ 4,267	\$ -	\$ 1,110	\$ -	\$ (3,157)	\$ -
Supplemental Tax	\$ 387,959	\$ -	\$ 384,714	\$ -	\$ (3,245)	\$ -
Education Revenue Augmentation Fund (E	\$ (2,421,451)	\$ -	\$ (2,421,275)	\$ -	\$ 176	\$ -
Community Redevelopment	\$ -	\$ -	\$ 7,398	\$ -	\$ 7,398	\$ -
Community Day School (Quest Academy)	\$ (87,067)	\$ 87,067	\$ (87,067)	\$ 87,067	\$ -	\$ -
Special Ed - Transfer	\$ (1,717,847)	\$ 1,717,847	\$ (1,710,451)	\$ 1,710,451	\$ 7,396	\$ (7,396)
PERS Reduction	\$ 199,722	\$ -	\$ 223,298	\$ -	\$ 23,576	\$ -
Special Ed - Prop Tax Trnsfr per EC SELF	\$ -	\$ 365,555	\$ -	\$ 365,555	\$ -	\$ -
Special Ed - Property Tax Prior Yr Adj	\$ -	\$ (1,834)	\$ -	\$ (1,834)	\$ -	\$ -
Total Revenue Limit Sources	\$ 58,163,241	\$ 2,168,635	\$ 58,170,637	\$ 2,161,239	\$ 7,396	\$ (7,396)
FEDERAL REVENUE						
PL874 M&O - Federal Impact Aid	\$ 51,306	\$ -	\$ 51,306	\$ -	\$ -	\$ -
Tijuana Slough	\$ 3	\$ -	\$ 3	\$ -	\$ -	\$ -
Miscellaneous Federal - Medical Billing	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Education Jobs - Additional Funds	\$ -	\$ 33,237	\$ -	\$ 33,237	\$ -	\$ -
Sp. Ed-IDEA, Preschl, LI, Staff Dev., Pers	\$ -	\$ 2,114,156	\$ -	\$ 2,114,156	\$ -	\$ -
Sp. Ed-IDEA, Local Assistance - ARRA	\$ -	\$ 256,710	\$ -	\$ 256,710	\$ -	\$ -
Sp. Ed-Prischi Part B Non RIS	\$ -	\$ 168,289	\$ -	\$ 168,289	\$ -	\$ -
Sp. Ed-Prischi Local Part B RIS	\$ -	\$ 277,410	\$ -	\$ 277,410	\$ -	\$ -
Sp. Ed-Prischi Local - ARRA	\$ -	\$ 51,982	\$ -	\$ 51,982	\$ -	\$ -
Sp. Ed-Mental Health Funds	\$ -	\$ 94,976	\$ -	\$ 94,976	\$ -	\$ -
Sp. Ed. Preschool Staff Dev	\$ -	\$ 1,147	\$ -	\$ 1,147	\$ -	\$ -
Sp. Ed. Early Intervention Grant	\$ -	\$ 25,595	\$ -	\$ 25,595	\$ -	\$ -
Title I - Basic	\$ -	\$ 1,999,839	\$ -	\$ 1,999,839	\$ -	\$ -
Title I - Carryover Prior Year	\$ -	\$ 310,908	\$ -	\$ 310,908	\$ -	\$ -
Title I - Program Improvement	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -
Title II Part A - Improving Teacher Quality	\$ -	\$ 525,881	\$ -	\$ 525,881	\$ -	\$ -
Title II Part A - Carryover Prior Year	\$ -	\$ 12,112	\$ -	\$ 12,112	\$ -	\$ -
Title II Part A - Carryover Prior Year	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ -
Title II Part D - ARRA	\$ -	\$ 6,273	\$ -	\$ 6,273	\$ -	\$ -
Title III Immigrant Ed.	\$ -	\$ 35,800	\$ -	\$ 35,800	\$ -	\$ -
Title III Language English Proficient - Base	\$ -	\$ 299,772	\$ -	\$ 299,772	\$ -	\$ -
Title III - Carryover Prior Year	\$ -	\$ 263,532	\$ -	\$ 263,532	\$ -	\$ -
Homeless Children Education	\$ -	\$ 25,923	\$ -	\$ 25,923	\$ -	\$ -
MAA Billing - Unrestricted Federal Revenue	\$ -	\$ 199,708	\$ -	\$ 199,708	\$ -	\$ -
Total Federal Revenue	\$ 201,309	\$ 7,209,250	\$ 201,309	\$ 7,203,572	\$ 5,963	\$ (5,722)
OTHER STATE REVENUE						
Special Education Infant	\$ -	\$ 806,858	\$ -	\$ 806,858	\$ -	\$ -
Economic Impact Aid	\$ -	\$ 1,129,020	\$ -	\$ 1,128,787	\$ -	\$ (233)
Economic Impact Aid	\$ -	\$ 556,731	\$ -	\$ 556,731	\$ -	\$ -
HTS Transportation	\$ -	\$ 844,255	\$ -	\$ 850,525	\$ -	\$ 6,270
SE Transportation	\$ -	\$ 108,196	\$ -	\$ 108,999	\$ -	\$ 803
Class Size Reduction (incl penalties for cla	\$ 2,915,262	\$ -	\$ 2,915,262	\$ -	\$ -	\$ -
Mandated Cost Reimbursement (no fundin	\$ 62,263	\$ -	\$ 62,263	\$ -	\$ -	\$ -
Lottery (based on PY annual ADA)	\$ 1,404,031	\$ 282,591	\$ 1,404,031	\$ 282,591	\$ -	\$ -
Lottery - Prior Year Adjustment	\$ 20,769	\$ 29,896	\$ 20,769	\$ 29,896	\$ -	\$ -
CELD/Oral Hlth Testing	\$ 9,260	\$ -	\$ 47,696	\$ -	\$ 38,436	\$ -
Total Other State Revenue	\$ 201,309	\$ 7,440,550	\$ 201,309	\$ 7,433,151	\$ 7,242	\$ (7,396)

2011-12 JKD IN REKIM TO ESTIMATED ACTUALS BUDGET COMPARISON DE IAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT EXPLANATION	2011-12 JKD IN REKIM APRIL 30, 2012		2011-12 EST. ACTUALS MAY 31, 2012		Variance		
	Unrestricted	Restricted	Unrestricted	Restricted	Increase/Decrease	Restricted	Combined Variance
Supplemental Hry Programs	\$ 434,868	\$ -	\$ 434,868	\$ -	\$ -	\$ -	\$ -
Star Testing	\$ 25,335	\$ -	\$ 15,745	\$ -	\$ (9,590)	\$ -	\$ -
Star Testing - prior year funds	\$ 15,745	\$ -	\$ -	\$ -	\$ (15,745)	\$ -	\$ -
Community Day School	\$ 22,910	\$ -	\$ 22,910	\$ -	\$ -	\$ -	\$ -
Deferred Maintenance State Funding	\$ 477,776	\$ -	\$ 477,776	\$ -	\$ -	\$ -	\$ -
Physical Educ Teacher Incentive Grant	\$ 264,126	\$ -	\$ 264,126	\$ -	\$ -	\$ -	\$ -
National Board Cert Teacher	\$ 3,355	\$ -	\$ 3,355	\$ -	\$ -	\$ -	\$ -
Community Based Tutoring	\$ 78,054	\$ -	\$ 78,054	\$ -	\$ -	\$ -	\$ -
School Safety & Violence Prevention	\$ 30,690	\$ -	\$ 30,690	\$ -	\$ -	\$ -	\$ -
Arts and Music Block Grant	\$ 175,082	\$ -	\$ 175,082	\$ -	\$ -	\$ -	\$ -
Supplemental School Counseling	\$ 188,806	\$ -	\$ 188,806	\$ -	\$ -	\$ -	\$ -
GATE	\$ 93,273	\$ -	\$ 93,273	\$ -	\$ -	\$ -	\$ -
Instr Materials - State Textbooks	\$ 721,434	\$ -	\$ 721,434	\$ -	\$ -	\$ -	\$ -
Peer Assistance & Review	\$ 57,849	\$ -	\$ 57,849	\$ -	\$ -	\$ -	\$ -
Intensive Prof. Dev. Reading Block Grant	\$ 62,130	\$ -	\$ 62,130	\$ -	\$ -	\$ -	\$ -
Staff Development - Administration	\$ 26,671	\$ -	\$ 26,671	\$ -	\$ -	\$ -	\$ -
Pupil Retention Block Grant	\$ 3,432	\$ -	\$ 3,432	\$ -	\$ -	\$ -	\$ -
Teacher Credentialing Block Grant	\$ 120,615	\$ -	\$ 120,615	\$ -	\$ -	\$ -	\$ -
Professional Development Block Grant	\$ 598,824	\$ -	\$ 598,824	\$ -	\$ -	\$ -	\$ -
Targeted Inst. Impr. Block Grant (50% HTS)	\$ 939,600	\$ -	\$ 939,600	\$ -	\$ -	\$ -	\$ -
School Imprvmt & Library Block Grant	\$ 1,197,859	\$ -	\$ 1,197,859	\$ -	\$ -	\$ -	\$ -
Professional Dev. Math & Reading	\$ 29,060	\$ -	\$ 29,060	\$ -	\$ -	\$ -	\$ -
Early Mental Health EMI 1 & 2	\$ -	\$ 199,957	\$ -	\$ 199,957	\$ -	\$ -	\$ -
Special Education Mental Health - Non AB	\$ -	\$ 117,151	\$ -	\$ 117,151	\$ -	\$ -	\$ -
6512/8590-999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education Infant Discretionary	\$ 6515/8590	\$ 20,486	\$ -	\$ 20,486	\$ -	\$ 62,771	\$ 62,771
Workability (formerly Restr 3405)	\$ 6520/8590	\$ 18,128	\$ -	\$ 18,128	\$ -	\$ 55,626	\$ 55,626
Spec Ed Low Incidence Entitlement (former)	\$ 6530/8590	\$ 2,820	\$ -	\$ 2,820	\$ -	\$ -	\$ -
Spec Ed Personnel Staff Dev (formerly Re	\$ 6535/8590	\$ 3,554	\$ -	\$ 3,554	\$ -	\$ -	\$ -
Total Other State Revenue	\$ 9,979,053	\$ 4,119,643	\$ 14,098,712	\$ 9,992,170	\$ 4,244,880	\$ 13,401	\$ 125,237
OTHER LOCAL REVENUES							
Sale of Equipment (county auction)	0000/8631	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Fees	0000/8639	\$ 2,808	\$ -	\$ 2,808	\$ -	\$ -	\$ -
Leases and Rentals (INCL SVE CC)	0000/8650	\$ 225,760	\$ -	\$ 226,808	\$ 1,048	\$ -	\$ 1,048
Interest - General Fund	0000/8660	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Interest - TRANS	0000/8660-09	\$ 105,139	\$ -	\$ 105,139	\$ -	\$ -	\$ -
Other Fees & Contracts	0000/8689	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ -	\$ -
Other Local (2% COBRA admin, misc fees)	0000/8699	\$ 35,220	\$ -	\$ 35,220	\$ -	\$ -	\$ -
Donations (revenue recognized when recd)	0000-191/8699	\$ 262,789	\$ -	\$ 321,955	\$ 59,166	\$ -	\$ 59,166
Mini-Grants (revenue recognized when recd)	0000-192/8699	\$ 4,728	\$ -	\$ 5,228	\$ 500	\$ -	\$ 500
Other Local Revenue (revenue recognized)	0000-193 - 91	\$ 5,076	\$ -	\$ 5,454	\$ 378	\$ -	\$ 378
Deferred Maint. Local Funds	0015/8699	\$ 13,821	\$ -	\$ 13,821	\$ -	\$ -	\$ -
SDCOE Reimb P. JAMESON	0000-920/8699	\$ 148,921	\$ -	\$ 148,921	\$ -	\$ -	\$ -
Community Redevelopment	9625/8625	\$ -	\$ 34,013	\$ -	\$ 34,013	\$ -	\$ 34,013
Transportation Fees From Individuals (bus	7230/8675	\$ -	\$ 26,000	\$ -	\$ 26,000	\$ -	\$ 26,000
Transportation HTS / LEA billing	7230/8677	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500
Transportation Misc billing	7230/8699	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
Spec Ed Interagency	6500/8677	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Spec Ed Apport. Transfer East County SEL	6500/8792	\$ -	\$ 5,764,882	\$ -	\$ 5,764,882	\$ -	\$ 5,764,882
Spec Ed Apport - PY Adj	6500/8792-999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
After School Learning - ASES	9065/8677	\$ -	\$ 1,313,710	\$ -	\$ 1,313,710	\$ -	\$ 1,313,710
After School Learning - PY Adjustment	9065/8677/999	\$ -	\$ (12,911)	\$ -	\$ (12,911)	\$ -	\$ (12,911)
CPPW - Wellness Grant	9515-001/8677	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
SDYS PE Grant	9515-002/8677	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000
Total Other Local Revenue		\$ 858,262	\$ 7,243,194	\$ 8,101,456	\$ 919,354	\$ 7,243,194	\$ 8,101,456
Total Revenue		\$ 46,201,887	\$ 20,740,722	\$ 89,942,603	\$ 69,283,470	\$ 20,881,185	\$ 90,164,655
Total Revenue		\$ 46,201,887	\$ 20,740,722	\$ 89,942,603	\$ 69,283,470	\$ 20,881,185	\$ 90,164,655
Total Revenue		\$ 46,201,887	\$ 20,740,722	\$ 89,942,603	\$ 69,283,470	\$ 20,881,185	\$ 90,164,655

2011-12 3RD INTERIM TO ESTIMATED ACTUALS BUDGET COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2011-12 3RD INTERIM APRIL 30, 2012			2011-12 EST. ACTUALS MAY 31, 2012			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	
EXPENDITURES									
1000 - CERTIFICATED SALARIES									
Certificated Teacher Salaries	\$ 31,671,186	\$ 6,431,991	\$ 38,103,177	\$ 31,611,929	\$ 6,403,746	\$ 38,015,675	\$ (59,257)	\$ (28,245)	\$ (88,502)
Certificated Pupil Support Salaries	\$ 1,356,669	\$ 2,501,654	\$ 3,858,323	\$ 1,356,754	\$ 2,509,991	\$ 3,866,745	\$ 85	\$ 8,337	\$ 8,422
Certificated Suprv. and Admin. Salaries	\$ 3,093,209	\$ 172,540	\$ 3,265,749	\$ 3,093,209	\$ 175,014	\$ 3,268,223	\$ -	\$ 2,474	\$ 2,474
Other Certificated Salaries	\$ 482,162	\$ 998,103	\$ 1,480,265	\$ 482,162	\$ 1,005,436	\$ 1,487,598	\$ -	\$ 7,333	\$ 7,333
Total Certificated Salaries	\$ 36,603,226	\$ 10,104,288	\$ 46,707,514	\$ 36,544,054	\$ 10,094,187	\$ 46,638,241	\$ (59,172)	\$ (10,107)	\$ (69,279)
2000 - CLASSIFIED SALARIES									
Instructional Aides Salaries	\$ 117,216	\$ 2,606,621	\$ 2,723,837	\$ 106,452	\$ 2,599,547	\$ 2,706,000	\$ (10,764)	\$ (7,074)	\$ (17,838)
Classified Support Salaries	\$ 2,431,568	\$ 3,076,065	\$ 5,507,633	\$ 2,433,964	\$ 3,072,595	\$ 5,506,559	\$ 2,396	\$ (3,470)	\$ (1,074)
Classified Suprv and Admin Salary	\$ 553,812	\$ 322,343	\$ 876,155	\$ 555,199	\$ 321,418	\$ 876,617	\$ 1,387	\$ (925)	\$ 462
Clerical and Office Salaries	\$ 4,245,684	\$ 362,249	\$ 4,607,933	\$ 4,245,966	\$ 369,121	\$ 4,615,087	\$ 272	\$ 6,872	\$ 7,144
Other Classified Salaries	\$ 778,686	\$ 813,675	\$ 1,592,361	\$ 780,486	\$ 810,614	\$ 1,591,100	\$ 1,800	\$ (3,061)	\$ (1,261)
Total Classified Salaries	\$ 8,126,966	\$ 7,195,953	\$ 15,322,919	\$ 8,122,057	\$ 7,173,295	\$ 15,295,352	\$ (4,909)	\$ (7,669)	\$ (12,578)
3000 - EMPLOYEE BENEFITS									
State Teacher Retirement	\$ 3,026,822	\$ 814,836	\$ 3,841,658	\$ 3,023,413	\$ 821,562	\$ 3,844,975	\$ (3,409)	\$ 6,726	\$ 3,317
Public Employees Retirement	\$ 813,498	\$ 714,519	\$ 1,528,017	\$ 810,918	\$ 716,995	\$ 1,527,913	\$ (2,580)	\$ 2,476	\$ (113)
OASDI/Medicare/Alternative	\$ 1,137,109	\$ 698,248	\$ 1,835,357	\$ 1,133,462	\$ 702,327	\$ 1,835,789	\$ (3,647)	\$ 4,079	\$ 442
Health & Welfare Benefits	\$ 4,119,358	\$ 2,123,966	\$ 6,243,324	\$ 4,114,749	\$ 2,126,072	\$ 6,240,821	\$ (4,609)	\$ 2,106	\$ (2,503)
State Unemployment Insurance	\$ 746,817	\$ 283,864	\$ 1,030,681	\$ 751,452	\$ 285,995	\$ 1,037,447	\$ 4,635	\$ 2,131	\$ 6,766
Workers Compensation	\$ 922,501	\$ 387,052	\$ 1,309,553	\$ 921,131	\$ 360,171	\$ 1,281,302	\$ (1,370)	\$ 3,119	\$ (551)
Retiree Benefits	\$ 1,218,458	\$ 12,116	\$ 1,230,574	\$ 1,218,458	\$ -	\$ 1,218,458	\$ -	\$ -	\$ -
Public Emp. Retirement Reduction	\$ 19,243	\$ 104,133	\$ 123,376	\$ 42,003	\$ 104,835	\$ 146,838	\$ 22,760	\$ 702	\$ 929
Other Benefits	\$ 1,275,746	\$ 451,679	\$ 1,727,425	\$ 1,274,415	\$ 449,745	\$ 1,724,160	\$ (1,331)	\$ (1,934)	\$ (3,175)
Total Employee Benefits	\$ 13,279,552	\$ 5,560,413	\$ 18,839,965	\$ 13,290,407	\$ 5,579,818	\$ 18,869,849	\$ 10,849	\$ 19,405	\$ 29,854
4000 - BOOKS AND SUPPLIES									
Textbooks	\$ 582,768	\$ 397,634	\$ 980,402	\$ 791,309	\$ 394,706	\$ 1,186,015	\$ 208,541	\$ (2,928)	\$ 205,613
Books Other than Textbooks	\$ 18,908	\$ 37,196	\$ 56,104	\$ 19,390	\$ 40,939	\$ 60,329	\$ 482	\$ 3,743	\$ 4,225
Materials and Supplies	\$ 1,360,364	\$ 2,648,743	\$ 4,009,107	\$ 1,378,161	\$ 2,504,159	\$ 3,882,320	\$ 17,797	\$ (144,584)	\$ (126,787)
Non-Capitalized Equipment	\$ 410,632	\$ 1,012,997	\$ 1,423,629	\$ 411,131	\$ 1,123,061	\$ 1,534,192	\$ 499	\$ 110,064	\$ 110,563
Total Books and Supplies	\$ 2,372,672	\$ 4,096,570	\$ 6,469,242	\$ 2,599,991	\$ 4,062,865	\$ 6,662,856	\$ 227,319	\$ (33,705)	\$ 193,651
5000 - SERVICES, OTHER EXPENSES									
Travel and Conferences	\$ 84,460	\$ 191,546	\$ 276,006	\$ 87,029	\$ 182,179	\$ 269,208	\$ 2,569	\$ (9,367)	\$ (6,159)
Dues and Memberships	\$ 25,618	\$ -	\$ 25,618	\$ 25,618	\$ -	\$ 25,618	\$ -	\$ -	\$ -
Other Insurance - Property and Liability	\$ 472,884	\$ 29,634	\$ 502,518	\$ 472,884	\$ 29,634	\$ 502,518	\$ -	\$ -	\$ -
Utilities	\$ 2,120,027	\$ -	\$ 2,120,027	\$ 2,113,440	\$ -	\$ 2,113,440	\$ (6,587)	\$ -	\$ (6,587)
Rentals, Leases and Repairs	\$ 590,638	\$ 37,288	\$ 627,926	\$ 590,570	\$ 33,964	\$ 624,534	\$ (68)	\$ (3,324)	\$ (3,392)
Transfer of Costs - Interfund	\$ (410,540)	\$ (93,874)	\$ (504,414)	\$ (392,402)	\$ (111,584)	\$ (504,000)	\$ 18,138	\$ (17,710)	\$ (1,572)
Other Operating Expenses - Contracts	\$ 1,081,148	\$ 2,991,301	\$ 4,072,449	\$ 1,096,387	\$ 2,967,717	\$ 4,064,104	\$ 15,239	\$ (23,584)	\$ (8,345)
Communications	\$ 167,631	\$ 5,815	\$ 173,446	\$ 167,912	\$ 4,757	\$ 172,669	\$ 281	\$ (1,058)	\$ (877)
Total Services, Other Expenses	\$ 4,131,866	\$ 3,181,710	\$ 7,313,576	\$ 4,161,438	\$ 3,166,667	\$ 7,328,105	\$ 29,572	\$ (55,043)	\$ (25,471)

**2011-12 3RD INTERIM TO ESTIMATED ACTUALS BUDGET COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT EXPLANATION	2011-12 3RD INTERIM APRIL 30 2012			2011-12 EST. ACTUALS MAY 31 2012			Variance			
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Increase/(Decrease)	Unrestricted	Restricted	Combined
6000 - CAPITAL OUTLAY										
Sites and Improvement of Sites	\$ 273,705	\$ 13,312		\$ 273,705	\$ 13,312		\$ -	\$ -	\$ -	
Building & Improvements	\$ 154,739	\$ 93,018		\$ 154,739	\$ 93,018		\$ -	\$ -	\$ -	
Equipment - New	\$ 157,315	\$ 252,118		\$ 157,315	\$ 252,118		\$ -	\$ -	\$ -	
Equipment - Replacement	\$ 61,680	\$ 10,000		\$ 61,680	\$ 10,000		\$ -	\$ -	\$ -	
Total Capital Outlay	\$ 647,439	\$ 368,448		\$ 647,439	\$ 368,448		\$ -	\$ -	\$ -	
7000 - OTHER OUTGO										
Indirect Cost - CATEGORICAL FUNDS	\$ (345,989)	\$ 345,989		\$ (345,989)	\$ 345,989		\$ -	\$ -	\$ -	
Debt Service Pmts - NEW RICOH EQUIP	\$ 32,559	\$ -		\$ 32,559	\$ -		\$ -	\$ -	\$ -	
Transfers of Indirect Interfund - CN & CDC	\$ (24,382)	\$ -		\$ (24,382)	\$ -		\$ -	\$ -	\$ -	
Total Other Outgo & Support	\$ (337,812)	\$ 345,989		\$ (337,812)	\$ 345,989		\$ -	\$ -	\$ -	
Total Expenditures	\$ 647,439	\$ 368,448		\$ 647,439	\$ 368,448		\$ -	\$ -	\$ -	
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPEN	\$ 4,377,972	\$ (10,077,649)		\$ 4,377,972	\$ (10,077,649)		\$ -	\$ (121,670)	\$ 227,565	\$ 105,895
Other Financing Sources and Uses										
8000 - TRANSFERS IN										
Interfund xfr 40 - Cert & Class Early Retire	\$ 399,564	\$ -		\$ 399,564	\$ -		\$ -	\$ -	\$ -	
Interfund xfr 17 - Opt-Out Wellness & Misc	\$ 49,408	\$ -		\$ 49,408	\$ -		\$ -	\$ -	\$ -	
Interfund xfr 17-opt out 1x 1% silyr reducti	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	
Interfund xfr 40-Reserve Funds to Genl	\$ -	\$ -		\$ 400,000	\$ -		\$ 400,000	\$ -	\$ -	
Interfund-Sunshine Child Nutrition	\$ 536	\$ -		\$ 536	\$ -		\$ -	\$ -	\$ -	
Total Transfers In	\$ 449,508	\$ -		\$ 449,508	\$ -		\$ 400,000	\$ -	\$ -	\$ 400,000
7000 - TRANSFERS OUT										
Other Transfers Out - Option Out Transfer	\$ (128,282)	\$ -		\$ (128,282)	\$ -		\$ -	\$ -	\$ -	
Total Transfers Out	\$ (128,282)	\$ -		\$ (128,282)	\$ -		\$ -	\$ -	\$ -	\$ -
8900 - CONTRIBUTIONS										
Supplemental Hourly Contribution	\$ 434,868	\$ -		\$ 434,868	\$ -		\$ -	\$ -	\$ -	
Supplemental Hourly Contribution	\$ (434,868)	\$ -		\$ (434,868)	\$ -		\$ -	\$ -	\$ -	
Lottery Contribution	\$ 2,788,818	\$ -		\$ 2,788,818	\$ -		\$ -	\$ -	\$ -	
Lottery Contribution	\$ (2,788,818)	\$ -		\$ (2,788,818)	\$ -		\$ -	\$ -	\$ -	
Class Size Reduction Contribution	\$ 2,915,262	\$ -		\$ 2,915,262	\$ -		\$ -	\$ -	\$ -	
Class Size Reduction Contribution	\$ (2,915,262)	\$ -		\$ (2,915,262)	\$ -		\$ -	\$ -	\$ -	
Special Education Encroachment	\$ (3,867,330)	\$ 3,867,330		\$ (3,867,330)	\$ 3,867,330		\$ -	\$ -	\$ -	
Home To School Transp. Encroachment	\$ (378,182)	\$ 378,182		\$ (151,420)	\$ 151,420		\$ 226,762	\$ -	\$ (226,762)	
Special Ed Transp Encroachment	\$ (1,545,352)	\$ 1,545,352		\$ (1,544,549)	\$ 1,544,549		\$ 803	\$ -	\$ (803)	
Restricted Maintenance Contribution	\$ (1,839,393)	\$ 1,839,393		\$ (1,839,393)	\$ 1,839,393		\$ -	\$ -	\$ -	
Supplemental Grant Transfer to Transport	\$ (469,800)	\$ -		\$ (469,800)	\$ -		\$ -	\$ -	\$ -	
Supplemental Grant Transfer from TIIG	\$ -	\$ 469,800		\$ -	\$ 469,800		\$ -	\$ -	\$ -	
CPPW Contribution	\$ (12,048)	\$ 12,048		\$ (12,048)	\$ 12,048		\$ -	\$ -	\$ -	
Total Contributions	\$ (8,112,105)	\$ 8,112,105		\$ (7,884,540)	\$ 7,884,540		\$ 227,565	\$ (227,565)	\$ -	
Total Other Financing Sources and Uses	\$ (7,700,879)	\$ 8,112,105		\$ (7,168,974)	\$ 7,884,540		\$ 627,565	\$ (227,565)	\$ 400,000	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (3,412,907)	\$ (1,965,544)		\$ (2,907,012)	\$ (1,965,544)		\$ 505,895	\$ -	\$ 505,895	

**2011-12 3RD INTERIM TO ESTIMATED ACTUALS BUDGET COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT	EXPLANATION	2011-12 3RD INTERIM APRIL 30, 2012		2011-12 EST. ACTUALS MAY 31, 2012		Variance					
		Unrestricted	Restricted	Unrestricted	Combined	Unrestricted	Restricted	Combined			
	BEGINNING FUND BALANCE	\$ 72,027,004	\$ 1,965,544	\$ 73,992,548	\$ 13,992,548	\$ 12,027,004	\$ 1,965,544	\$ 13,992,548	\$ -	\$ -	\$ -
	NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (3,412,907)	\$ (1,965,544)	\$ (5,378,451)	\$ (4,872,556)	\$ (2,907,012)	\$ (1,965,544)	\$ (4,872,556)	\$ 505,895	\$ -	\$ 505,895
	ENDING FUND BALANCE	\$ 68,614,097	\$ -	\$ 68,614,097	\$ 9,119,992	\$ 9,119,992	\$ -	\$ 9,119,992	\$ 505,895	\$ -	\$ 505,895
	COMPONENTS OF ENDING FUND BALANCE										
	<i>Non-Spendable</i>										
	Revolving Cash	\$ 43,650	\$ -	\$ 43,650	\$ -	\$ 43,650	\$ -	\$ 43,650	\$ -	\$ -	\$ -
	Stores	\$ 73,541	\$ -	\$ 73,541	\$ -	\$ 73,541	\$ -	\$ 73,541	\$ -	\$ -	\$ -
	<i>Assigned Balances</i>										
	Option Out Transfer	\$ 700,000	\$ -	\$ 700,000	\$ -	\$ 700,000	\$ -	\$ 700,000	\$ -	\$ -	\$ -
	6th Grade Transition - Estimate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Capital Equipment Replacement	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -	\$ -
	Vacation Balance @ June 30, 2011	\$ 740,322	\$ -	\$ 740,322	\$ -	\$ 740,322	\$ -	\$ 740,322	\$ -	\$ -	\$ -
	Lottery 1011 Revenue	\$ 1,414,966	\$ -	\$ 1,414,966	\$ -	\$ 1,414,966	\$ -	\$ 1,414,966	\$ -	\$ -	\$ -
	School Site Discretionary Carryover	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Site Donations, Mini Grants, Carryover	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Deferred Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Deferral/Cash Flow Reserve	\$ 623,691	\$ -	\$ 623,691	\$ -	\$ 1,103,177	\$ -	\$ 1,103,177	\$ 479,486	\$ -	\$ 479,486
	<i>Restricted Balances</i>										
	Restricted Program Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		EU Reserve %		EU Reserve %		EU Reserve %		EU Reserve %			
		3.00%		3.00%		3.00%		3.00%			
	<i>Unassigned/Unappropriated</i>										
	Economic Uncertainties 3%	\$ 2,873,117	\$ -	\$ 2,876,601	\$ -	\$ 2,876,601	\$ -	\$ 2,876,601	\$ 3,484	\$ -	\$ 3,484
	Addl 2% Board Reserve	\$ 1,894,810	\$ -	\$ 1,917,734	\$ -	\$ 1,917,734	\$ -	\$ 1,917,734	\$ 22,924	\$ -	\$ 22,924
	TOTAL ENDING FUND BALANCE	\$ 68,614,097	\$ -	\$ 68,614,097	\$ 9,119,992	\$ 9,119,992	\$ -	\$ 9,119,992	\$ 505,895	\$ -	\$ 505,895

2011-12 ~ Estimated Actuals to 2012-13 Adopted Budget
Compare

2011-12 ESTIMATED ACTUALS TO 2012-13 ADOPTED BUDGET COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2011-12 EST. ACTUALS MAY 31, 2012		2012-13 ADOPTED BUDGET JULY 1, 2012		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
REVENUE LIMIT SOURCES						
Revenue Limit State Aid	\$ 39,150,335	\$ -	\$ 34,246,518	\$ -	\$ (4,903,817)	\$ -
Revenue Limit State Aid - Prior Year Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Homesteaders Exemption	\$ 217,494	\$ -	\$ 217,904	\$ -	\$ 410	\$ -
Secured Roll Taxes	\$ 21,660,758	\$ -	\$ 21,701,541	\$ -	\$ 40,783	\$ -
Unsecured Roll Taxes	\$ 744,323	\$ -	\$ 744,323	\$ -	\$ -	\$ -
Prior Years' Taxes	\$ 1,110	\$ -	\$ 1,110	\$ -	\$ -	\$ -
Supplemental Tax	\$ 384,714	\$ -	\$ 378,378	\$ -	\$ (6,336)	\$ -
Education Revenue Augmentation Fund (E)	\$ (2,421,275)	\$ -	\$ (2,425,834)	\$ -	\$ (4,559)	\$ -
Community Redevelopment	\$ 7,398	\$ -	\$ 7,398	\$ -	\$ -	\$ -
Community Day School (Quest Academy)	\$ (87,067)	\$ 87,067	\$ (88,018)	\$ 88,018	\$ (951)	\$ 951
Special Ed - Transfer	\$ (1,710,451)	\$ 1,710,451	\$ (1,729,140)	\$ 1,729,140	\$ (18,689)	\$ 18,689
PERS Reduction	\$ 223,298	\$ -	\$ 156,275	\$ -	\$ (67,023)	\$ -
Special Ed - Prop Tax Trnsfr per EC SELPA	\$ -	\$ 365,555	\$ -	\$ 365,184	\$ -	\$ (371)
Special Ed - Property Tax Prior Yr Adj	\$ -	\$ (1,834)	\$ -	\$ -	\$ -	\$ 1,834
Total Revenue Limit Sources	\$ 58,170,637	\$ 2,161,239	\$ 53,210,455	\$ 2,162,342	\$ (4,960,182)	\$ 2,163
FEDERAL REVENUE						
PL874 M&O - Federal Impact Aid	\$ 51,306	\$ -	\$ 51,306	\$ -	\$ -	\$ -
Tijuana Slough	\$ 3	\$ -	\$ 3	\$ -	\$ -	\$ -
Miscellaneous Federal - MediCal Billing	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Education Jobs - Additional Funds	\$ -	\$ 33,237	\$ -	\$ -	\$ -	\$ (33,237)
Sp. Ed-IDEA, Preschl, LI, Staff Dev., Pers.	\$ -	\$ 2,114,156	\$ -	\$ 2,114,156	\$ -	\$ -
Sp. Ed-IDEA, Local Assistance - ARRA	\$ -	\$ 256,710	\$ -	\$ -	\$ -	\$ (256,710)
Sp. Ed-Prschl Part B Non RIS	\$ -	\$ 168,289	\$ -	\$ 168,289	\$ -	\$ -
Sp. Ed-Prschl Local Part B RIS	\$ -	\$ 277,410	\$ -	\$ 277,410	\$ -	\$ -
Sp. Ed-Prschl Local - ARRA	\$ -	\$ 51,982	\$ -	\$ -	\$ -	\$ (51,982)
Sp. Ed-Mental Health Funds	\$ -	\$ 94,976	\$ -	\$ 94,976	\$ -	\$ -
Sp. Ed. Early Intervention Grant	\$ -	\$ 1,147	\$ -	\$ 1,147	\$ -	\$ -
Sp. Ed. Early Intervention Grant	\$ -	\$ 25,595	\$ -	\$ 25,595	\$ -	\$ -
Title I - Basic	\$ -	\$ 1,999,839	\$ -	\$ 1,999,839	\$ -	\$ -
Title I - Carryover Prior Year	\$ -	\$ 310,908	\$ -	\$ -	\$ -	\$ (310,908)
Title I - Program Improvement	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ (500,000)
Title II Part A - Improving Teacher Quality	\$ -	\$ 525,881	\$ -	\$ 525,881	\$ -	\$ -
Title II Part A - Carryover Prior Year	\$ -	\$ 12,112	\$ -	\$ -	\$ -	\$ (12,112)
Title II Part A - Carryover Prior Year	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ (6,000)
Title II Part D - ARRA	\$ -	\$ 6,273	\$ -	\$ -	\$ -	\$ (6,273)
Title III Immigrant Ed.	\$ -	\$ 35,800	\$ -	\$ -	\$ -	\$ (35,800)
Title III Language English Proficient - Based	\$ -	\$ 299,772	\$ -	\$ 299,772	\$ -	\$ -
Title III - Carryover Prior Year	\$ -	\$ 263,532	\$ -	\$ -	\$ -	\$ (263,532)
Homeless Children Education	\$ -	\$ 25,923	\$ -	\$ 25,793	\$ -	\$ (130)
MAA Billing - Unrestricted Federal Revenue	\$ -	\$ 222,330	\$ -	\$ 200,000	\$ -	\$ (22,330)
MAA Billing - Unrestricted Federal PY CO	\$ -	\$ -	\$ -	\$ 116,681	\$ -	\$ 116,681
Total Federal Revenue	\$ 201,309	\$ 7,231,872	\$ 201,309	\$ 5,849,539	\$ (1,382,333)	\$ (1,382,333)
OTHER STATE REVENUE						
Special Education Infant	\$ -	\$ 806,858	\$ -	\$ 806,858	\$ -	\$ -
Economic Impact Aid	\$ -	\$ 1,128,787	\$ -	\$ 1,082,070	\$ -	\$ (46,717)
Economic Impact Aid	\$ -	\$ 556,731	\$ -	\$ 603,681	\$ -	\$ 46,950
HTS Transportation	\$ -	\$ 850,525	\$ -	\$ 844,255	\$ -	\$ (6,270)
SE Transportation	\$ -	\$ 108,999	\$ -	\$ 108,196	\$ -	\$ (803)
Class Size Reduction (incl penalties for clas	\$ 2,915,262	\$ -	\$ 2,915,262	\$ -	\$ -	\$ -
Mandated Cost Reimbursement (no funding	\$ 62,253	\$ -	\$ -	\$ -	\$ (62,253)	\$ -
Lottery (based on PY annual ADA)	\$ 1,404,031	\$ 282,591	\$ 1,404,756	\$ 282,737	\$ 725	\$ 146
Lottery - Prior Year Adjustment	\$ 20,769	\$ 29,896	\$ -	\$ -	\$ (20,769)	\$ (29,896)
Oral Hlth Testing	\$ 47,696	\$ -	\$ 9,000	\$ -	\$ (38,696)	\$ -

**2011-12 ESTIMATED ACTUALS TO 2012-13 ADOPTED BUDGET COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2011-12 EST. ACTUALS 8/31/11		2012-13 ADOPTED BUDGET 8/1/12		Combined Variance
	Unrestricted	Restricted	Unrestricted	Restricted	
Supplemental Hry Programs	\$ 434,868	\$ -	\$ 434,868	\$ -	\$ -
Assessment Testing	\$ 15,745	\$ -	\$ 25,335	\$ -	\$ 9,590
Community Day School	\$ 22,910	\$ -	\$ 22,910	\$ -	\$ -
Deferred Maintenance State Funding	\$ 477,776	\$ -	\$ 491,597	\$ -	\$ 13,821
Physical Educ Teacher Incentive Grant	\$ 264,126	\$ -	\$ 264,126	\$ -	\$ -
National Board Cert Teacher	\$ 3,355	\$ -	\$ 3,355	\$ -	\$ -
Community Based Tutoring	\$ 78,054	\$ -	\$ 78,054	\$ -	\$ -
School Safety & Violence Prevention	\$ 30,690	\$ -	\$ 30,690	\$ -	\$ -
Arts and Music Block Grant	\$ 175,082	\$ -	\$ 175,082	\$ -	\$ -
Supplemental School Counseling	\$ 188,806	\$ -	\$ 188,806	\$ -	\$ -
GATE	\$ 93,273	\$ -	\$ 93,273	\$ -	\$ -
Instr Materials - State Textbooks	\$ 721,434	\$ -	\$ 721,434	\$ -	\$ -
Peer Assistance & Review	\$ 57,849	\$ -	\$ 57,849	\$ -	\$ -
Intensive Prof. Dev. Reading Block Grant	\$ 62,130	\$ -	\$ 62,130	\$ -	\$ -
Staff Development - Administration	\$ 26,671	\$ -	\$ 26,671	\$ -	\$ -
Pupil Retention Block Grant	\$ 3,432	\$ -	\$ 3,432	\$ -	\$ -
Teacher Credentialing Block Grant	\$ 120,615	\$ -	\$ 120,615	\$ -	\$ -
Professional Development Block Grant	\$ 598,824	\$ -	\$ 598,824	\$ -	\$ -
Targeted Inst. Impr. Block Grant (50% HTS Tr	\$ 939,600	\$ -	\$ 939,600	\$ -	\$ -
School Imprvmt & Library Block Grant	\$ 1,197,859	\$ -	\$ 1,197,859	\$ -	\$ -
Professional Dev. Math & Reading	\$ 29,060	\$ -	\$ 29,060	\$ -	\$ -
Early Mental Health EMI 1 & 2	\$ -	\$ 199,957	\$ -	\$ -	\$ (199,957)
Special Education Mental Health - Non AB6	\$ -	\$ 179,922	\$ -	\$ 61,525	\$ (118,397)
Special Education Mental Health - Non AB6	\$ -	\$ 55,626	\$ -	\$ -	\$ (55,626)
Special Education Infant Discretionary	\$ -	\$ 20,486	\$ -	\$ 20,486	\$ -
Workability (formerly Resr 3405)	\$ -	\$ 18,128	\$ -	\$ 18,128	\$ -
Spec Ed Low Incidence Entitlement (former	\$ -	\$ 2,820	\$ -	\$ 2,820	\$ -
Spec Ed Personnel Staff Dev (formerly Res	\$ -	\$ 3,554	\$ -	\$ 3,554	\$ -
Total Other State Revenue	\$ 7,992,170	\$ 4,244,380	\$ 9,394,388	\$ 3,834,310	\$ (97,382)
OTHER LOCAL REVENUES					
Sale of Equipment (county auction)	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Fees	\$ 2,808	\$ -	\$ 2,000	\$ -	\$ (808)
Leases and Rentals (INCL SVE CC)	\$ 226,808	\$ -	\$ 210,850	\$ -	\$ (15,958)
Interest - General Fund	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -
Interest - TRANS	\$ 105,139	\$ -	\$ 105,000	\$ -	\$ (139)
Other Fees & Contracts	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ -
Other Local (2% COBRA admin, misc fees,	\$ 35,220	\$ -	\$ 35,000	\$ -	\$ (220)
Donations (revenue recognized when recd)	\$ 321,955	\$ -	\$ -	\$ (321,955)	\$ (321,955)
Mini-Grants (revenue recognized when recd	\$ 5,228	\$ -	\$ -	\$ (5,228)	\$ (5,228)
Other Local Revenue (revenue recognized	\$ 5,454	\$ -	\$ -	\$ (5,454)	\$ (5,454)
Deferred Maint. Local Funds	\$ 13,821	\$ -	\$ -	\$ (13,821)	\$ (13,821)
SDCOE Reimb P. JAMIESON	\$ 148,921	\$ -	\$ -	\$ (148,921)	\$ (148,921)
Community Redevelopment	\$ -	\$ 34,013	\$ -	\$ 34,013	\$ -
Transportation Fees From Individuals (bus	\$ -	\$ 26,000	\$ -	\$ 26,000	\$ -
Transportation HTS / LEA billing	\$ -	\$ 2,500	\$ -	\$ 5,000	\$ 2,500
Transportation Misc billing	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
Spec Ed Apport Transfer East County SELF	\$ -	\$ 5,764,882	\$ -	\$ 5,766,236	\$ 1,354
Spec Ed Apport - PY Adj	\$ -	\$ -	\$ -	\$ -	\$ -
After School Learning - ASES	\$ -	\$ 1,313,710	\$ -	\$ 1,237,333	\$ (76,377)
After School Learning - PY Adjustment	\$ -	\$ (12,911)	\$ -	\$ -	\$ 12,911
CPWP - Wellness Grant	\$ -	\$ 5,000	\$ -	\$ -	\$ (5,000)
SDYS PE Grant	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -
Total Other Local Revenue	\$ 919,354	\$ 7,249,194	\$ 406,850	\$ 7,178,382	\$ (52,504)
Total Revenue	\$ 69,283,470	\$ 20,881,185	\$ 63,773,202	\$ 19,044,773	\$ (5,570,268)
Total			\$ 7,585,492	\$ 17,836,412	\$ (10,250,920)

2011-12 ESTIMATED ACTUALS TO 2012-13 ADOPTED BUDGET COMPARISON DE IAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT EXPLANATION	2011-12 EST. ACTUALS MAY 31, 2012		2012-13 ADOPTED BUDGET		Combined Variance
	Unrestricted	Restricted	Unrestricted	Restricted	
EXPENDITURES					
1000 - CERTIFICATED SALARIES					
Certificated Teacher Salaries	\$ 31,611,929	\$ 6,403,746	\$ 31,835,811	\$ 5,701,919	\$ (223,882) \$ (701,827)
Certificated Puprl Support Salaries	\$ 1,356,754	\$ 2,509,991	\$ 1,370,252	\$ 2,440,832	\$ (13,498) \$ (69,159)
Certificated Suprv. and Admin. Salaries	\$ 3,093,209	\$ 175,014	\$ 3,064,501	\$ 159,764	\$ (28,708) \$ (15,250)
Other Certificated Salaries	\$ 482,162	\$ 1,005,436	\$ 292,276	\$ 594,739	\$ (189,886) \$ (410,697)
Total Certificated Salaries	\$ 36,544,054	\$ 10,094,987	\$ 36,562,840	\$ 8,897,254	\$ (1,918,786) \$ (1,996,933)
2000 - CLASSIFIED SALARIES					
Instructional Aides Salaries	\$ 106,452	\$ 2,599,547	\$ 108,250	\$ 2,212,222	\$ (1,798) \$ (387,325)
Classified Support Salaries	\$ 2,433,964	\$ 3,072,595	\$ 2,451,004	\$ 2,956,500	\$ (17,040) \$ (116,095)
Classified Suprv and Admin Salary	\$ 555,199	\$ 321,418	\$ 585,671	\$ 321,743	\$ (30,472) \$ 325
Clerical and Office Salaries	\$ 4,245,956	\$ 369,121	\$ 4,206,810	\$ 373,775	\$ (39,146) \$ 4,654
Other Classified Salaries	\$ 780,486	\$ 810,614	\$ 730,052	\$ 867,870	\$ (50,434) \$ 57,256
Total Classified Salaries	\$ 8,122,057	\$ 7,173,295	\$ 8,081,787	\$ 6,732,710	\$ (40,270) \$ (441,153)
3000 - EMPLOYEE BENEFITS					
State Teacher Retirement	\$ 3,023,413	\$ 821,562	\$ 3,050,967	\$ 737,810	\$ (27,554) \$ (83,752)
Public Employees Retirement	\$ 810,918	\$ 716,995	\$ 956,918	\$ 803,456	\$ (146,000) \$ 86,461
OASDI/Medicare/Alternative	\$ 1,133,462	\$ 702,327	\$ 1,097,837	\$ 623,363	\$ (35,625) \$ (78,964)
Health & Welfare Benefits	\$ 4,114,749	\$ 2,126,072	\$ 4,296,117	\$ 2,099,043	\$ (181,368) \$ (27,029)
State Unemployment Insurance	\$ 751,452	\$ 285,995	\$ 498,210	\$ 176,328	\$ (253,242) \$ (109,667)
Workers Compensation	\$ 921,131	\$ 360,171	\$ 941,420	\$ 333,413	\$ (20,289) \$ (26,758)
Retiree Benefits	\$ 1,218,458	\$ 12,116	\$ 1,013,736	\$ 41,950	\$ (204,722) \$ 29,834
Public Emp. Retirement Reduction	\$ 42,003	\$ 104,835	\$ 5,529	\$ 89,112	\$ (36,474) \$ (15,723)
Other Benefits	\$ 1,274,415	\$ 449,745	\$ 1,267,483	\$ 400,190	\$ (6,932) \$ (49,555)
Total Employee Benefits	\$ 13,290,007	\$ 5,579,318	\$ 13,720,277	\$ 5,304,665	\$ (161,784) \$ (275,153)
4000 - BOOKS AND SUPPLIES					
Textbooks	\$ 791,309	\$ 394,706	\$ 283,213	\$ 282,737	\$ (508,096) \$ (111,969)
Books Other than Textbooks	\$ 19,390	\$ 40,939	\$ 1,335	\$ -	\$ (18,055) \$ (40,939)
Materials and Supplies	\$ 1,378,161	\$ 2,504,159	\$ 802,783	\$ 2,648,270	\$ (575,378) \$ 144,111
Non-Capitalized Equipment	\$ 411,131	\$ 1,123,061	\$ 232,540	\$ 7,426	\$ (178,591) \$ (1,115,635)
Total Books and Supplies	\$ 2,399,991	\$ 4,062,865	\$ 1,319,871	\$ 2,938,433	\$ (1,280,120) \$ (1,124,432)
5000 - SERVICES, OTHER EXPENSES					
Travel and Conferences	\$ 87,029	\$ 182,179	\$ 86,622	\$ 483,061	\$ (407) \$ 300,882
Dues and Memberships	\$ 25,618	\$ -	\$ 24,155	\$ -	\$ (1,463) \$ -
Other Insurance - Property and Liability	\$ 472,884	\$ 29,634	\$ 484,095	\$ 30,361	\$ 11,211 \$ 727
Utilities	\$ 2,113,440	\$ -	\$ 2,202,767	\$ -	\$ 89,327 \$ -
Rentals, Leases and Repairs	\$ 590,570	\$ 33,964	\$ 578,080	\$ 30,127	\$ (12,490) \$ (3,837)
Transfer of Costs - Interfund	\$ (392,402)	\$ (111,584)	\$ (444,722)	\$ (62,960)	\$ (52,320) \$ 48,624
Other Operating Expenses - Contracts	\$ 1,096,387	\$ 2,967,717	\$ 927,603	\$ 1,825,272	\$ (168,784) \$ (1,142,445)
Communications	\$ 167,912	\$ 4,757	\$ 103,687	\$ 2,229	\$ (64,225) \$ (2,528)
Total Services, Other Expenses	\$ 4,161,433	\$ 3,106,667	\$ 3,962,287	\$ 2,408,090	\$ (199,146) \$ (798,573)
5000's					
Total	\$ 47,161,433	\$ 13,869,318	\$ 47,258,304	\$ 18,432,882	\$ (2,903,129) \$ (2,404,552)

2017-18 ESTIMATED ACTUALS TO 2017-18 ADOPTED BUDGET COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2017-18 EST. ACTUALS MAY 31, 2017			2017-18 ADOPTED BUDGET			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
6000 - CAPITAL OUTLAY									
Sites and Improvement of Sites	\$ 273,705	\$ 13,312		\$ -	\$ 6,000		\$ (273,705)	\$ (7,312)	\$ (281,017)
Building & Improvements	\$ 154,739	\$ 93,018		\$ -	\$ -		\$ (154,739)	\$ (93,018)	\$ (247,757)
Equipment - New	\$ 157,315	\$ 252,118		\$ -	\$ -		\$ (157,315)	\$ (252,118)	\$ (409,433)
Equipment - Replacement	\$ 61,680	\$ 10,000		\$ 61,700	\$ 10,000		\$ -	\$ -	\$ -
Total Capital Outlay	\$ 647,439	\$ 368,448	\$ 1,015,887	\$ 61,700	\$ 16,000	\$ 77,700	\$ (585,739)	\$ (352,948)	\$ (938,687)
7000 - OTHER OUTGO									
Indirect Cost - CATEGORICAL FUNDS	\$ (345,989)	\$ 345,989		\$ (200,591)	\$ 200,591		\$ 145,398	\$ (145,398)	\$ -
Debt Service Pmts - NEW RICOH EQUIP	\$ 32,559	\$ -		\$ 32,559	\$ -		\$ -	\$ -	\$ -
Transfers of Indirect Interfund - CN & CDC	\$ (24,382)	\$ -		\$ (23,765)	\$ -		\$ 617	\$ -	\$ 617
Total Other Outgo & Support	\$ (337,812)	\$ 345,989	\$ 8,177	\$ (91,797)	\$ 200,591	\$ 8,794	\$ 146,015	\$ (145,398)	\$ 677
Total Expenditures	\$ 65,027,168	\$ 30,731,269	\$ 96,758,437	\$ 62,924,905	\$ 26,397,143	\$ 89,322,048	\$ (2,102,263)	\$ (4,334,126)	\$ (6,436,389)
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURE	\$ 4,256,302	\$ (9,350,044)	\$ (5,093,742)	\$ 788,297	\$ (7,352,370)	\$ (6,564,073)	\$ (3,468,005)	\$ (2,497,414)	\$ (970,291)
Other Financing Sources and Uses									
8000 - TRANSFERS IN									
Interfund xfr 40 - Cert & Class Edy Retire In	\$ 399,564	\$ -		\$ 399,564	\$ -		\$ -	\$ -	\$ -
Interfund xfr 17 - Opt-Out Wellness & Misc	\$ 49,408	\$ -		\$ 30,999	\$ -		\$ (18,409)	\$ -	\$ (18,409)
Interfund xfr 17-opt out 1x 1% sily reductio	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Interfund xfr 40-Reserve Funds to Genl	\$ 400,000	\$ -		\$ -	\$ -		\$ (400,000)	\$ -	\$ (400,000)
Interfund-Sunshine Child Nutrition	\$ 536	\$ -		\$ -	\$ -		\$ (536)	\$ -	\$ (536)
Total Transfers In	\$ 849,508	\$ -	\$ 849,508	\$ 430,563	\$ -	\$ 430,563	\$ (418,945)	\$ -	\$ (418,945)
7000 - TRANSFERS OUT									
Other Transfers Out - Option Out Transfer	\$ (128,282)	\$ -		\$ (128,282)	\$ -		\$ -	\$ -	\$ -
Total Transfers Out	\$ (128,282)	\$ -	\$ (128,282)	\$ (128,282)	\$ -	\$ (128,282)	\$ -	\$ -	\$ -
8900 - CONTRIBUTIONS									
Supplemental Hourly Contribution	\$ 434,868	\$ -		\$ 434,868	\$ -		\$ -	\$ -	\$ -
Supplemental Hourly Contribution	\$ (434,868)	\$ -		\$ (434,868)	\$ -		\$ -	\$ -	\$ -
Lottery Contribution	\$ 2,788,818	\$ -		\$ 1,121,543	\$ -		\$ (1,667,275)	\$ -	\$ (1,667,275)
Lottery Contribution	\$ (2,788,818)	\$ -		\$ (1,121,543)	\$ -		\$ 1,667,275	\$ -	\$ 1,667,275
Class Size Reduction Contribution	\$ 2,915,262	\$ -		\$ 2,915,262	\$ -		\$ -	\$ -	\$ -
Class Size Reduction Contribution	\$ (2,915,262)	\$ -		\$ (2,915,262)	\$ -		\$ -	\$ -	\$ -
Special Education Encroachment	\$ (3,867,330)	\$ 3,867,330		\$ (3,304,010)	\$ 3,304,010		\$ 563,320	\$ (563,320)	\$ -
Home To School Transp. Encroachment	\$ (151,420)	\$ 151,420		\$ (230,213)	\$ 230,213		\$ (78,793)	\$ (78,793)	\$ (157,586)
Special Ed Transp Encroachment	\$ (1,544,549)	\$ 1,544,549		\$ (1,601,294)	\$ 1,601,294		\$ (56,745)	\$ (56,745)	\$ (113,490)
Restricted Maintenance Contribution	\$ (1,839,393)	\$ 1,839,393		\$ (1,747,053)	\$ 1,747,053		\$ 92,340	\$ (92,340)	\$ -
Supplemental Grant Transfer to Transporta	\$ (469,800)	\$ -		\$ (469,800)	\$ -		\$ -	\$ -	\$ -
Supplemental Grant Transfer from TIIG	\$ -	\$ 469,800		\$ -	\$ 469,800		\$ -	\$ -	\$ -
CPPW Contribution	\$ (12,048)	\$ 12,048		\$ -	\$ -		\$ 12,048	\$ (12,048)	\$ -
Total Contributions	\$ (7,884,540)	\$ 7,884,540	\$ -	\$ (7,352,370)	\$ 7,352,370	\$ -	\$ 532,170	\$ (532,170)	\$ -
Total Other Financing Sources and Uses	\$ (7,163,314)	\$ 7,884,540	\$ 721,226	\$ (7,050,089)	\$ 7,352,370	\$ 302,281	\$ 119,225	\$ (532,170)	\$ (412,945)
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (290,012)	\$ (1,955,544)	\$ (4,872,556)	\$ (5,261,792)	\$ (6,267,792)	\$ (1,006,000)	\$ (3,354,780)	\$ (1,955,544)	\$ (1,399,264)

**2011-12 ESTIMATED ACTUALS TO 2012-13 ADOPTED BUDGET COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2011-12 EST. ACTUALS MAY 31, 2012		2012-13 ADOPTED JULY 1, 2012		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Increase/(Decrease)	Combined
BEGINNING FUND BALANCE	\$ 2,927,004	\$ 1,965,544	\$ 9,119,992	\$ 9,119,992	\$ (2,907,012)	\$ (1,965,544)
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (2,907,012)	\$ (1,965,544)	\$ (4,872,556)	\$ (6,261,792)	\$ (3,354,740)	\$ (1,965,544)
ENDING FUND BALANCE	\$ 9,119,992	\$ -	\$ 9,119,992	\$ 2,858,200	\$ (6,261,792)	\$ (6,261,792)
COMPONENTS OF ENDING FUND BALANCE						
<i>Non Spendable</i>						
Revolving Cash	\$ 43,650	\$ -	\$ 43,650	\$ -	\$ -	\$ -
Stores	\$ 73,541	\$ -	\$ 73,541	\$ -	\$ -	\$ -
<i>Assigned Balances</i>						
Option Out Transfer	\$ 700,000	\$ -	\$ -	\$ -	\$ (700,000)	\$ (700,000)
6th Grade Transition - Estimate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Equipment Replacement	\$ 250,000	\$ -	\$ -	\$ -	\$ (250,000)	\$ (250,000)
Vacation Balance @ June 30, 2011	\$ 740,322	\$ -	\$ -	\$ -	\$ (740,322)	\$ (740,322)
Lottery 1011 Revenue	\$ 1,414,966	\$ -	\$ -	\$ -	\$ (1,414,966)	\$ (1,414,966)
School Site Discretionary Carryover	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Donations, Mini Grants, Carryover	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferral/Cash Flow Reserve	\$ 1,103,177	\$ -	\$ -	\$ -	\$ (1,103,177)	\$ (1,103,177)
<i>Restricted Balances</i>						
Restricted Program Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	EU Reserve %		EU Reserve %			
	3.00%		2.92%			
<i>Unassigned/Unappropriated</i>						
Economic Uncertainties 3%	\$ 2,876,602	\$ -	\$ 2,614,267	\$ -	\$ (262,334)	\$ (262,334)
Addl 2% Board Reserve	\$ 1,917,734	\$ -	\$ 126,742	\$ -	\$ (1,790,992)	\$ (1,790,992)
TOTAL ENDING FUND BALANCE	\$ 9,119,992	\$ -	\$ 9,119,992	\$ 2,858,200	\$ (6,261,792)	\$ (6,261,792)

2011-12 ~ Estimated Actuals & 2012-13 Adopted Budget
Fund Statements for All Funds

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 ESTIMATED ACTUALS & 2012-13 ADOPTED BUDGET
GENERAL FUND - FUNDS 03/06**

	2011-12 ESTIMATED ACTUALS	2012-13 ADOPTED BUDGET
REVENUE		
Revenue Limit Sources	\$ 60,331,876	\$ 55,392,797
Federal Revenue	7,433,181	6,050,848
Other State Revenue	14,237,050	13,728,898
Local Revenue	8,007,409	7,430,432
Local Revenue - Interest	155,139	155,000
TOTAL REVENUE	\$ 90,164,655	\$ 82,757,975
EXPENDITURES		
Certificated Salaries	\$ 46,638,241	\$ 45,460,094
Classified Salaries	15,295,352	14,813,897
Employee Benefits	18,869,819	18,432,882
Books & Supplies	6,662,856	4,258,304
Services & Other Expenses	7,268,105	6,270,377
Capital Outlay	1,015,887	77,700
Other Outgo/Indirect Costs	8,177	8,794
TOTAL EXPENDITURES	\$ 95,758,437	\$ 89,322,048
Excess (Deficient) Revenue Over Expenses	\$ (5,593,782)	\$ (6,564,073)
Other Financing Sources/Uses		
Interfund Transfers In & Out		
Transfer In - Fund 40 Cert & Class ERI #1 0708	\$ 399,564	\$ 399,564
Transfer In-Fund 17 Opt Out Wellness & Misc	49,408	30,999
Transfer In - F14 Sunshine Fund Child Nutrition	536	-
Transfer In - F40 Reserve Funds	400,000	-
Transfer Out - Opt Out Transfer	(128,282)	(128,282)
Contributions between Unrestricted & Restricted	-	-
TOTAL OTHER FINANCING SOURCES/USES	\$ 721,226	\$ 302,281
Net Increase (Decrease) in Fund Balance	\$ (4,872,556)	\$ (6,261,792)
BEGINNING FUND BALANCE	\$ 13,992,548	\$ 9,119,992
ENDING FUND BALANCE	\$ 9,119,992	\$ 2,858,200

COMPONENTS OF ENDING FUND BALANCE

	2011-12 Nonspendable		2012-13 Nonspendable
Revolving Cash	\$ 43,650		\$ 43,650
Stores Inventory	73,541		73,541
	Assigned		Assigned
Option Out Transfer	700,000		-
Capital Equipment Replacement	250,000		-
Vacation Balance @ June 30, 2011	740,322		-
Lottery 1011 Revenue	1,414,966		-
School Site Discretionary Carryover	-		-
Site Donations, Mini-Grants Carryover	-		-
Deferred Maintenance	-		-
Deferral/Cash Flow Reserve	1,103,177		-
	Restricted		Restricted
Restricted Program Balances	-		-
	Unassigned/ Unappropriated		Unassigned/ Unappropriated
Reserve for Economic Uncertainties	2,876,602	3.00%	2,683,510
Additional Board Reserve	1,917,734		57,499
TOTAL FUND BALANCE	\$ 9,119,992		\$ 2,858,200

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 ESTIMATED ACTUALS & 2012-13 ADOPTED BUDGET
CHILD DEVELOPMENT - FUND 12**

	2011-12 ESTIMATED ACTUALS	2012-13 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ 47,828	\$ 48,705
State Revenue	570,761	581,196
Local Revenue - Parent Fees	-	
Local Revenue - Interest	500	500
TOTAL REVENUE	\$ 619,089	\$ 630,401
EXPENDITURES		
Certificated Salaries	\$ 269,435	\$ 269,073
Classified Salaries	167,819	169,484
Employee Benefits	114,483	126,557
Books & Supplies	32,638	25,175
Services & Other Expenses	16,962	15,847
Capital Outlay	-	-
Direct Support/Indirect Costs	24,382	23,765
TOTAL EXPENDITURES	\$ 625,719	\$ 629,901
Excess (Deficient) Revenue Over Expenses	\$ (6,630)	\$ 500
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Debt Service	-	-
TOTAL OTHER FINANCING SOURCES	-	-
Net Increase (Decrease) in Fund Balance	\$ (6,630)	\$ 500
BEGINNING FUND BALANCE	\$ 42,326	\$ 35,696
ENDING FUND BALANCE	\$ 35,696	\$ 36,196

COMPONENTS OF ENDING FUND BALANCE
--

<u>Description</u>	<u>2011-12 Restricted</u>	<u>2012-13 Restricted</u>
Center Based Reserve Account (Resource 6130)	35,696	36,196
TOTAL FUND BALANCE	\$ 35,696	\$ 36,196

**This fund balance was reduced to a statutory maximum of 5% of MRA in 2010-11*

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 ESTIMATED ACTUALS & 2012-13 ADOPTED BUDGET
CAFETERIA - FUND 13**

	2011-12 ESTIMATED ACTUALS	2012-13 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ 3,774,188	\$ 3,744,214
State Revenue	308,071	310,086
Local Revenue - Paid Meals	1,042,137	1,083,515
Local Revenue - Interest	2,120	1,743
TOTAL REVENUE	\$ 5,126,516	\$ 5,139,558
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	2,041,533	2,035,845
Employee Benefits	861,248	892,034
Food & Supplies	2,457,992	2,483,842
Services & Other Expenses	(7,845)	(831)
Capital Outlay	149,870	9,795
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ 5,502,798	\$ 5,420,685
Excess (Deficient) Revenue Revenue Over Expenses	\$ (376,282)	\$ (281,127)
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out - Sunshine Fund	(536)	-
Debt Service	-	-
TOTAL OTHER FINANCING	\$ (536)	\$ -
Net Increase (Decrease) in Fund Balance	\$ (376,818)	\$ (281,127)
BEGINNING FUND BALANCE	\$ 849,181	\$ 472,363
ENDING FUND BALANCE	\$ 472,363	\$ 191,236

COMPONENTS OF ENDING FUND BALANCE

Description	2011-12 Nonspendable	2012-13 Nonspendable
Stores Reserve	\$ 57,283	\$ 57,283
	Restricted	Restricted
Catering & Enterprise Reserve	\$ 26,296	\$ 40,291
Operating Reserve	\$ 223,684	\$ -
	Unassigned/ Unappropriated	Unassigned/ Unappropriated
Reserve for Economic Uncertainties	\$ 165,100	\$ 93,662
TOTAL FUND BALANCE	\$ 472,363	\$ 191,236

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 ESTIMATED ACTUALS & 2012-13 ADOPTED BUDGET
SPECIAL RESERVE NOT FOR CAPITAL OUTLAY (Opt-Out) - FUND 17**

	2011-12 ESTIMATED ACTUALS	2012-13 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Interest	4,252	4,252
TOTAL REVENUE	\$ 4,252	\$ 4,252
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Equipment & Supplies	-	-
Services & Other Expenses	-	-
Capital Outlay	-	-
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ -	\$ -
Excess (Deficient) Revenue Revenue Over Expenses	\$ 4,252	\$ 4,252
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ 128,282	\$ 128,282
Transfers Out - Wellness & Misc	(49,408)	(30,999)
Debt Service	-	-
TOTAL OTHER FINANCING SOURCES/USES	78,874	97,283
Net Increase (Decrease) in Fund Balance	\$ 83,126	\$ 101,535
BEGINNING FUND BALANCE	\$ 873,976	\$ 957,102
ENDING FUND BALANCE	\$ 957,102	\$ 1,058,637

COMPONENTS OF ENDING FUND BALANCE
--

<u>Description</u>	<u>2011-12 Assigned</u>	<u>2012-13 Assigned</u>
Opt Out Funds	957,102	1,058,637
TOTAL FUND BALANCE	\$ 957,102	\$ 1,058,637

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 ESTIMATED ACTUALS & 2012-13 ADOPTED BUDGET
BUILDING (Prop M) - FUND 21**

	2011-12 ESTIMATED ACTUALS	2012-13 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Refund	3,028	-
Local Revenue - Interest	5,000	5,000
TOTAL REVENUE	\$ 8,028	\$ 5,000
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Equipment & Supplies	-	-
Services & Other Expenses	-	-
Capital Outlay	399,912	1,098,077
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ 399,912	\$ 1,098,077
Excess (Deficient) Revenue Revenue Over Expenses	\$ (391,884)	\$ (1,093,077)
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Debt Service	-	-
Net Increase (Decrease) in Fund Balance	\$ (391,884)	\$ (1,093,077)
BEGINNING FUND BALANCE	\$ 1,490,302	\$ 1,098,418
ENDING FUND BALANCE	\$ 1,098,418	\$ 5,341

COMPONENTS OF ENDING FUND BALANCE
--

<u>Description</u>	<u>2011-12 Assigned</u>	<u>2012-13 Assigned</u>
Modernization Projects/Prop M	\$ 1,098,418	5,341
TOTAL FUND BALANCE	\$ 1,098,418	\$ 5,341

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 ESTIMATED ACTUALS & 2012-13 ADOPTED BUDGET
CAPITAL FACILITIES (Developer Fees) - FUND 25**

	2011-12 ESTIMATED ACTUALS	2012-13 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Developer Fees	65,000	55,000
Local Revenue - Interest	5,000	2,868
TOTAL REVENUE	\$ 70,000	\$ 57,868
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Equipment & Supplies	-	-
Services & Other Expenses - 3% Admin.	6,650	1,650
Capital Outlay	152,058	254,854
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ 158,708	\$ 256,504
Excess (Deficient) Revenue Revenue Over Expenses	\$ (88,708)	\$ (198,636)
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Debt Service	-	-
Net Increase (Decrease) in Fund Balance	\$ (88,708)	\$ (198,636)
BEGINNING FUND BALANCE	\$ 836,421	\$ 747,713
ENDING FUND BALANCE	\$ 747,713	\$ 549,077

COMPONENTS OF ENDING FUND BALANCE
--

Description	2011-12 Assigned	2012-13 Assigned
Capital Facilities	\$ 747,713	549,077
TOTAL FUND BALANCE	\$ 747,713	\$ 549,077

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 ESTIMATED ACTUALS & 2012-13 ADOPTED BUDGET
SPECIAL RESERVE FOR CAPITAL OUTLAY - FUND 40**

	2011-12 ESTIMATED ACTUALS	2012-13 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Interest	6,000	4,593
TOTAL REVENUE	\$ 6,000	\$ 4,593
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Equipment & Supplies	-	-
Services & Other Expenses	-	-
Capital Outlay	-	-
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ -	\$ -
Excess (Deficient) Revenue Revenue Over Expenses	\$ 6,000	\$ 4,593
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out - ERI Payment 4&5 Genl Fund	(399,564)	(399,564)
Transfer Out - Reserve Funds to Genl Fund	(400,000)	-
Debt Service	-	-
TOTAL OTHER FINANCING SOURCES/USES	(799,564)	(399,564)
Net Increase (Decrease) in Fund Balance	\$ (793,564)	\$ (394,971)
BEGINNING FUND BALANCE	\$ 1,219,353	\$ 425,789
ENDING FUND BALANCE	\$ 425,789	\$ 30,818

COMPONENTS OF ENDING FUND BALANCE
--

	2011-12 Assigned	2012-13 Assigned
2007-08 Cert. and Class Early Retirement Incntv	\$ 425,789	30,818
TOTAL FUND BALANCE	\$ 425,789	\$ 30,818

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 ESTIMATED ACTUALS & 2012-13 ADOPTED BUDGET
SMARTSTEPS PRESCHOOL - FUND 63-0000**

	2011-12 ESTIMATED ACTUALS	2012-13 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Tuition/Parent Fees	224,242	222,000
Local Revenue - Donations	-	-
Local Revenue - Interest	-	-
TOTAL REVENUE	\$ 224,242	\$ 222,000
EXPENDITURES		
Certificated Salaries	\$ 78,116	\$ 80,379
Classified Salaries	56,577	56,664
Employee Benefits	41,411	42,109
Books & Supplies	30,219	11,240
Services & Other Expenses	25,795	26,644
Capital Outlay	-	-
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ 232,118	\$ 217,036
Excess (Deficient) Revenue Revenue Over Expenses	\$ (7,876)	\$ 4,964
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	\$ -	\$ -
Debt Service	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ -	\$ -
Net Increase (Decrease) in Fund Balance	\$ (7,876)	\$ 4,964
BEGINNING FUND BALANCE	\$ 49,369	41,493
ENDING FUND BALANCE	\$ 41,493	46,457

COMPONENTS OF ENDING FUND BALANCE
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	2011-12 Unrestricted Net Assets	2012-13 Unrestricted Net Assets
Smart Steps Operating Reserves	\$ 41,493	46,457
TOTAL FUND BALANCE	\$ 41,493	\$ 46,457

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 ESTIMATED ACTUALS & 2012-13 ADOPTED BUDGET
EXTENDED SCHOOL SERVICES - FUND 63-9010**

	2011-12 ESTIMATED ACTUALS	2012-13 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Tuition/Parent Fees	3,293,323	3,310,258
Local Revenue - Donations	6,104	-
Local Revenue - Interest	6,200	4,390
TOTAL REVENUE	\$ 3,305,627	\$ 3,314,648
EXPENDITURES		
Certificated Salaries	\$ 113,996	\$ 113,996
Classified Salaries	1,957,401	1,868,707
Employee Benefits	622,421	590,600
Books & Supplies	74,506	50,627
Services & Other Expenses	630,508	622,760
Capital Outlay	-	-
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ 3,398,832	\$ 3,246,690
Excess (Deficient) Revenue Revenue Over Expenses	\$ (93,205)	\$ 67,958
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	\$ -	\$ -
Debt Service	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ -	\$ -
Net Increase (Decrease) in Fund Balance	\$ (93,205)	\$ 67,958
BEGINNING FUND BALANCE	\$ 460,976	367,771
ENDING FUND BALANCE	\$ 367,771	435,729

COMPONENTS OF ENDING FUND BALANCE
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<u>Description</u>	<u>2011-12 Unrestricted Net Assets</u>	<u>2012-13 Unrestricted Net Assets</u>
Extended School Services Operating Reserves	\$ 367,771	435,729
TOTAL FUND BALANCE	\$ 367,771	\$ 435,729

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 ESTIMATED ACTUALS & 2012-13 ADOPTED BUDGET
FUND 63 COMBINED**

	2011-12 ESTIMATED ACTUALS	2012-13 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Tuition/Parent Fees	3,517,565	3,532,258
Local Revenue - Donations	6,104	-
Local Revenue - Interest	6,200	4,390
TOTAL REVENUE	\$ 3,529,869	\$ 3,536,648
EXPENDITURES		
Certificated Salaries	\$ 192,112	\$ 194,375
Classified Salaries	\$ 2,013,978	\$ 1,925,371
Employee Benefits	\$ 663,832	\$ 632,709
Books & Supplies	\$ 104,725	\$ 61,867
Services & Other Expenses	\$ 656,303	\$ 649,404
Capital Outlay	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -
TOTAL EXPENDITURES	\$ 3,630,950	\$ 3,463,726
Excess (Deficient) Revenue Revenue Over Expenses	\$ (101,081)	\$ 72,922
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	\$ -	\$ -
Debt Service	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ -	\$ -
Net Increase (Decrease) in Fund Balance	\$ (101,081)	\$ 72,922
BEGINNING FUND BALANCE	\$ 510,345	\$ 409,264
ENDING FUND BALANCE	\$ 409,264	\$ 482,186

COMPONENTS OF ENDING FUND BALANCE
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Description	2011-12 Unrestricted Net Assets	2012-13 Unrestricted Net Assets
ESS & Smart Steps Operating Reserves	\$ 409,264	482,186
TOTAL FUND BALANCE	\$ 409,264	\$ 482,186

2011-12 ~ Restricted Program Balances at June 13, 2012

RESTRICTED PROGRAM BALANCES AT JUNE 13, 2012

RESOURCE	RESOURCE DESCRIPTION	BUDGET	TRANSACTION	ENCUMBRANCE	BALANCE
2430 Total	COMMUNITY DAY SCHOOL	87,067	77,569.70	9,497.30	-
3010 Total	TITLE I BASIC	2,310,747	1,728,399.68	292,749.07	289,598
3185 Total	TITLE I PROGRAM IMPROVEMENT	500,000	439,783.06	60,216.94	0
3205 Total	EDUCATION JOBS	33,237	33,237.00	-	-
3310 Total	SP ED IDEA B GRANT	2,114,156	1,932,071.51	182,084.34	0
3313 Total	SP ED ARRA IDEA PT B	256,710	256,710.00	-	(0)
3315 Total	SP ED IDEA PRESCH NON RISK	168,289	149,947.27	18,342.11	(0)
3320 Total	SP ED IDEA PRESCH RISK	277,410	256,931.92	20,478.32	(0)
3324 Total	SP ED ARRA IDEA PT B PRESCH	51,982	51,982.00	-	-
3327 Total	SP ED MENTAL HEALTH	94,976	-	94,976.00	-
3345 Total	SP ED IDEA PRESCHL STAFF DEV	1,147	1,147.00	-	(0)
3385 Total	SP ED IDEA EARLY INTERVENTION	25,595	22,015.83	3,578.94	0
4035 Total	NCLB TITLE II PT A TCHR QUALITY	537,993	466,775.99	50,601.40	20,616
4036 Total	NCBL TITLE II PT A PRINC TRNG	6,000	6,800.00	(800.00)	-
4047 Total	NCLB ARRA TITLE II PT D TECH	6,273	6,272.79	-	0
4201 Total	TITLE III IMMIGRANT EDUCATION	35,800	32,607.29	2,982.33	210
4203 Total	TITLE III LEP STUDENT PGM	563,304	298,989.51	37,724.93	226,590
5630 Total	HOMELESS CHILDREN GRANT	25,923	23,627.48	2,179.32	116
5640 Total	MEDI-CAL BILLING OPTION	522,768	330,369.94	62,538.23	129,860
6250 Total	EARLY MENTAL HEALTH	199,957	174,726.60	25,230.11	0
6300 Total	LOTTERY INSTRUCTIONAL MATLS	312,487	309,524.73	1,509.71	1,453
6500 Total	SPECIAL EDUCATION	11,706,384	10,196,855.09	1,509,528.43	0
6510 Total	SP ED EARLY INDIV W EXCEPTIONAL	967,025	816,117.44	78,523.23	72,384
6512 Total	SP ED MENTAL HEALTH SVCS	235,548	(26,956.38)	262,504.38	-
6515 Total	SP ED INFANT DISCRETIONARY	20,486	11.81	-	20,474
6520 Total	SP ED PROJ WORKABILITY	18,128	13,599.80	4,528.49	(0)
6530 Total	SP ED LOW INCIDENCE ENTL	2,820	2,820.00	-	-
6535 Total	SP ED PERSONNEL STAFF DEV	3,554	3,554.00	-	-
7090 Total	ECONOMIC IMPACT AID SCE	1,912,979	1,371,231.40	82,665.41	459,082
7091 Total	ECONOMIC IMPACT AID LEP	859,230	366,673.91	30,046.84	462,509
7230 Total	TRANSPORTATION HOME TO SCH	1,507,745	1,355,153.82	152,590.91	0
7240 Total	TRANSPORTATION SP ED	1,656,048	1,512,415.62	143,632.76	(0)
8150 Total	RESTRICTED MAINTENANCE	1,839,393	1,579,132.76	205,151.39	55,109
9065 Total	AFTER SCHOOL EDUCATION	1,313,710	1,176,716.26	136,993.54	0
9515 Total	CPPW WELLNESS/SDYS PE	285,500	261,152.38	24,347.87	(0)
9625 Total	COMMUNITY DEV FUNDS	270,898	76,475.45	-	194,423
	GRAND TOTAL	30,731,269	25,304,442.66	3,494,402.30	1,932,424

2011-12 ~ Projected Cash Flow with TRANS and Treasury

Loan

2012-13 & 2013-14 ~ Projected Cash Flow with multiple

Treasury Loans

	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	ANNUAL TOTALS
68 9111-9499 Change in Assets (Excl. 9110 Cash)	\$ 80,112	\$ 13,094,624	\$ 4,314,399	\$ (109,291)	\$ 778,973	\$ -	\$ 338,065	\$ 186,471	\$ 9,619	\$ 555,754	\$ 6,587	\$ 149,960	\$ -	\$ 19,405,273
69														
70 9500-9659 Current Liabilities														
71 9500-9699 Payables	\$ (734,514)	\$ (1,127,990)	\$ (759)	\$ (3,499)	\$ (125,179)	\$ -	\$ (7,215)	\$ 1,966	\$ 553	\$ (609)	\$ 1,236	\$ 2,085	\$ -	\$ (1,994,124)
72 9500-9619 Temporary Loans / Due To	-	-	(142,051)	-	-	-	-	-	-	-	-	-	-	(142,051)
73 9629-9649 Other Liabilities (Excluding TRANS)	(9,260,469)	-	-	-	-	-	-	-	-	-	14,250,000	(2,420,842)	(985,869)	1,892,819
74 9650-9659 Deferred Revenues	-	-	(508,399)	-	-	-	-	-	-	-	-	-	-	(508,399)
75 9500-9659 Change in Current Liabilities	\$ (9,994,983)	\$ (1,127,990)	\$ (649,209)	\$ (3,499)	\$ (125,179)	\$ -	\$ (7,215)	\$ 1,966	\$ 553	\$ (609)	\$ 14,251,236	\$ (2,418,757)	\$ (985,869)	\$ (1,059,755)
76														
77 9793&9795 Beginning Fund Balance Adjustmts														
78 9793 Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79 9795 Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80														
81														
82 9793&9795 Total Beg. Fund Bal. Adjustmts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83														
84 Multiple Suspense														
85 7999 Expense Suspense	\$ (581,921)	\$ 562,695	\$ 22,339	\$ (19,616)	\$ 18,713	\$ -	\$ (3,894)	\$ 1,684	\$ 13	\$ (94)	\$ 81	\$ (385)	\$ -	\$ (385)
86 8999 Revenue Suspense	5,258,839	(5,244,341)	(14,495)	(3)	0	-	81,294	(81,294)	0	0	0	(0)	-	(0)
87 9910 Payroll Suspense	571,588	218,143	194,114	(447,980)	76,620	-	89,149	(165,585)	85,243	92,906	(169,149)	77,654	-	622,702
88 Treasury Reconciling Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Multiple Total Suspense	\$ 5,248,506	\$ (4,463,503)	\$ 201,958	\$ (467,599)	\$ 95,332	\$ -	\$ 146,549	\$ (225,196)	\$ 85,256	\$ 92,812	\$ (169,068)	\$ 77,268	\$ -	\$ 622,317
90														
91														
92 Ending Balance WITHOUT TRANS Borrowing	\$ (4,609,367)	\$ (3,228,849)	\$ 330,238	\$ (6,580,043)	\$ (6,860,475)	\$ (6,860,475)	\$ (2,830,833)	\$ 6,975,743	\$ 1,455,989	\$ (1,787,978)	\$ 14,792,049	\$ 8,100,719	\$ 2,723,838	\$ 2,723,838
93														
94 Multiple TRANS Borrowing														
95 9640 TRANS Principal Amounts	\$ 8,895,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,895,000
96 8660 TRANS Premium	105,139	-	-	-	-	-	-	-	-	-	-	-	-	105,139
97 5900 TRANS Issuance Cost & Interest	(34,362)	-	-	-	-	-	-	-	-	-	(147,756)	-	-	(182,117)
98 9135 & 9640 TRANS Repayment	-	-	-	-	-	-	-	(4,521,378)	-	-	(4,373,622)	-	-	(8,895,000)
99														
100 Multiple Total TRANS Borrowing	\$ 8,965,777	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,521,378)	\$ -	\$ -	\$ (4,521,378)	\$ -	\$ -	\$ (76,978)
101														
102 9110 Ending Cash Balance WITH TRANS	\$ 4,356,410	\$ 5,735,929	\$ 9,296,015	\$ 2,385,734	\$ 2,105,303	\$ 2,105,303	\$ 6,884,944	\$ 11,420,143	\$ 5,900,389	\$ 2,656,422	\$ 14,715,071	\$ 8,023,741	\$ 2,646,860	\$ 2,646,860

	6/14/2012 15:48	Begin Bal	July	August	September	October	November	December 15th	January	February	March	April	May	June	Totals up to June 30th
65	9500-9319 Temporary Loans / Due From Other Assets	-	-	-	-	-	500,000	-	-	-	-	(500,000)	-	500,000	500,000
66	9520-9499	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	9111-9499 Change in Assets (Excl. 9110 Cash)	\$ -	\$ 12,728,074	\$ 6,902,843	\$ 392,409	\$ 550,542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 21,725,348
68	9500-9659 Current Liabilities	\$ -	\$ (2,000,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,000,000)
71	9500-9599 Payables	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	9500-9619 Temporary Loans / Due To Other Liabilities (Excluding TFRANS)	-	(10,843,288)	-	-	-	-	-	-	-	-	-	-	-	(10,843,288)
73	9620-9649 Deferred Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	9550-9659	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	9500-9659 Change in Current Liabilities	\$ -	\$ (12,843,288)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (12,843,288)
76	Multiple Other Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	Multiple Other Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	9793 Audit Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	9795 Other Restatements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	7899 Expense Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	8999 Revenue Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	9910 Payroll Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84	9910 Treasury Reconciling Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85	Multiple Total Other Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	Multiple Total Other Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	Ending Balance WITHOUT TTF Borrowing	\$ -	\$ (3,949,061)	\$ (2,666,473)	\$ (3,909,416)	\$ (9,565,465)	\$ (10,226,651)	\$ (10,554,343)	\$ (9,491,939)	\$ (4,019,565)	\$ (7,981,001)	\$ (5,317,727)	\$ (7,706,746)	\$ (11,219,315)	\$ (11,219,315)
88	Ending Balance WITH TTF Borrowing	\$ -	\$ (3,949,061)	\$ (2,666,473)	\$ (3,909,416)	\$ (9,565,465)	\$ (10,226,651)	\$ (10,554,343)	\$ (9,491,939)	\$ (4,019,565)	\$ (7,981,001)	\$ (5,317,727)	\$ (7,706,746)	\$ (11,219,315)	\$ (11,219,315)
89	% of Qualifying TTF Draw Down		74%												
90	Multiple TTF Borrowing	\$ -	\$ 12,249,513	\$ -	\$ -	\$ -	\$ -	\$ 10,807,285	\$ -	\$ -	\$ 12,004,806	\$ -	\$ -	\$ -	\$ 35,061,605
91	9640 TTF Principal Amounts	-	12,249,513	-	-	-	-	10,807,285	-	-	12,004,806	-	-	-	35,061,605
92	8660 TTF Premium	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	5800 TTF Insurance Cost & Interest	-	-	-	-	-	-	-	(2,748,537)	(340,435)	(7,718,313)	-	-	-	(23,066,799)
94	9135 & 9640 TTF Repayment	-	-	(189,105)	(295,925)	(295,925)	(613,151)	(10,865,923)	(2,748,537)	(340,435)	(7,718,313)	-	-	-	(23,066,799)
95	9135 & 9640 TTF Repayment	-	-	(189,105)	(295,925)	(295,925)	(613,151)	(10,865,923)	(2,748,537)	(340,435)	(7,718,313)	-	-	-	(23,066,799)
96	Multiple Total TTF Borrowing	\$ -	\$ 12,249,513	\$ (189,105)	\$ (295,925)	\$ (295,925)	\$ (613,151)	\$ (10,865,923)	\$ (2,748,537)	\$ (340,435)	\$ (7,718,313)	\$ -	\$ -	\$ -	\$ 12,004,806
97	Multiple Total TTF Borrowing	\$ -	\$ 12,249,513	\$ (189,105)	\$ (295,925)	\$ (295,925)	\$ (613,151)	\$ (10,865,923)	\$ (2,748,537)	\$ (340,435)	\$ (7,718,313)	\$ -	\$ -	\$ -	\$ 12,004,806
98	9110 Ending Cash Balance WITH TTF	\$ -	\$ 8,300,452	\$ 9,393,936	\$ 7,865,068	\$ 1,910,669	\$ 639,372	\$ 252,943	\$ 7,109,550	\$ 3,698,648	\$ 4,023,805	\$ 6,687,069	\$ 4,299,060	\$ 785,491	\$ 785,491

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67 9111-9499 Change in Assets (Excl. 9110 Cash)

	Begin Bal	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	Totals up to June 30th
67	\$ -	\$ 9,778,938	\$ 6,347,264	\$ 883,338	\$ 421,873	\$ -	\$ 747,919	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,179,392
68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	\$ -	\$ (7,776,037)	\$ (4,228,769)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (12,004,806)
74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	\$ -	\$ (7,776,037)	\$ (4,228,769)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (12,004,806)
76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	\$ -	\$ (2,612,070)	\$ (4,706,464)	\$ (3,477,578)	\$ (7,030,473)	\$ (7,446,845)	\$ (7,255,741)	\$ (1,073,920)	\$ 4,644,639	\$ (373,315)	\$ (5,503,063)	\$ (5,997,834)	\$ (10,229,738)	\$ (13,897,769)	\$ (13,897,769)
88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	\$ -	\$ 12,213,093	\$ -	\$ -	\$ -	\$ -	\$ 14,815,379	\$ -	\$ -	\$ -	\$ 15,663,467	\$ -	\$ -	\$ -	\$ 42,691,939
90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	\$ -	\$ -	\$ (188,543)	\$ (285,075)	\$ (294,531)	\$ (611,328)	\$ (10,833,616)	\$ -	\$ (2,740,365)	\$ (339,424)	\$ (11,735,591)	\$ -	\$ -	\$ -	\$ (27,028,472)
94	\$ -	\$ -	\$ (188,543)	\$ (285,075)	\$ (294,531)	\$ (611,328)	\$ (10,833,616)	\$ -	\$ (2,740,365)	\$ (339,424)	\$ (11,735,591)	\$ -	\$ -	\$ -	\$ (27,028,472)
95	\$ -	\$ 12,213,093	\$ (188,543)	\$ (285,075)	\$ (294,531)	\$ (611,328)	\$ 3,981,762	\$ -	\$ (2,740,365)	\$ (339,424)	\$ 3,527,877	\$ -	\$ -	\$ -	\$ 15,663,467
96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	\$ -	\$ 9,601,023	\$ 7,316,086	\$ 8,261,698	\$ 4,414,471	\$ 3,386,772	\$ 7,559,638	\$ 13,741,469	\$ 16,719,653	\$ 11,362,276	\$ 9,760,404	\$ 9,665,633	\$ 5,433,729	\$ 1,765,659	\$ 1,765,659
98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	70%	100%	100%
88	\$ (2,612,070)	\$ (4,706,464)	\$ (3,477,578)
89	\$ 12,213,093	\$ -	\$ -
90	\$ -	\$ -	\$ -
91	\$ -	\$ -	\$ -
92	\$ -	\$ -	\$ -
93	\$ (188,543)	\$ (285,075)	\$ (294,531)
94	\$ -	\$ -	\$ -
95	\$ 12,213,093	\$ (188,543)	\$ (285,075)
96	\$ -	\$ -	\$ -
97	\$ 9,601,023	\$ 7,316,086	\$ 8,261,698

12 Estimated Actuals & 2012-13 Adopted Budget

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	58,170,637.00	2,161,239.00	60,331,876.00	53,210,455.00	2,182,342.00	55,392,797.00	-8.2%
2) Federal Revenue		8100-8299	201,309.00	7,231,872.00	7,433,181.00	201,309.00	5,849,539.00	6,050,848.00	-18.6%
3) Other State Revenue		8300-8599	9,992,170.00	4,244,880.00	14,237,050.00	9,894,588.00	3,834,310.00	13,728,898.00	-3.6%
4) Other Local Revenue		8600-8799	919,354.00	7,243,194.00	8,162,548.00	406,850.00	7,178,582.00	7,585,432.00	-7.1%
5) TOTAL REVENUES			69,283,470.00	20,881,185.00	90,164,655.00	63,713,202.00	19,044,773.00	82,757,975.00	-8.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	36,544,054.00	10,094,187.00	46,638,241.00	36,562,840.00	8,897,254.00	45,460,094.00	-2.5%
2) Classified Salaries		2000-2999	8,122,057.00	7,173,295.00	15,295,352.00	8,081,787.00	6,732,110.00	14,813,897.00	-3.1%
3) Employee Benefits		3000-3999	13,290,001.00	5,579,818.00	18,869,819.00	13,128,217.00	5,304,665.00	18,432,882.00	-2.3%
4) Books and Supplies		4000-4999	2,599,991.00	4,062,865.00	6,662,856.00	1,319,871.00	2,938,433.00	4,258,304.00	-36.1%
5) Services and Other Operating Expenditures		5000-5999	4,161,438.00	3,106,667.00	7,268,105.00	3,962,287.00	2,308,090.00	6,270,377.00	-13.7%
6) Capital Outlay		6000-6999	647,439.00	368,448.00	1,015,887.00	61,700.00	16,000.00	77,700.00	-92.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	32,559.00	0.00	32,559.00	32,559.00	0.00	32,559.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(370,371.00)	345,989.00	(24,382.00)	(224,356.00)	200,591.00	(23,765.00)	-2.5%
9) TOTAL EXPENDITURES			65,027,168.00	30,731,269.00	95,758,437.00	62,924,905.00	26,397,143.00	89,322,048.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,256,302.00	(9,850,084.00)	(5,593,782.00)	788,297.00	(7,352,370.00)	(6,564,073.00)	17.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	849,508.00	0.00	849,508.00	430,563.00	0.00	430,563.00	-49.3%
b) Transfers Out		7600-7629	128,282.00	0.00	128,282.00	128,282.00	0.00	128,282.00	0.0%
2) Other Sources/Uses			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(7,884,540.00)	7,884,540.00	0.00	(7,352,370.00)	7,352,370.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(7,163,314.00)	7,884,540.00	721,226.00	(7,050,089.00)	7,352,370.00	302,281.00	-58.1%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,907,012.00)	(1,965,544.00)	(4,872,556.00)	(6,261,792.00)	0.00	(6,261,792.00)	28.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,027,004.20	1,965,544.43	13,992,548.63	9,119,992.20	0.43	9,119,992.63	-34.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,027,004.20	1,965,544.43	13,992,548.63	9,119,992.20	0.43	9,119,992.63	-34.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,027,004.20	1,965,544.43	13,992,548.63	9,119,992.20	0.43	9,119,992.63	-34.8%
2) Ending Balance, June 30 (E + F1e)			9,119,992.20	0.43	9,119,992.63	2,858,200.20	0.43	2,858,200.63	-68.7%
Components of Ending Fund Balance									
a) Nonspendable		9711	43,650.00	0.00	43,650.00	43,650.00	0.00	43,650.00	0.0%
Revolving Cash		9712	73,541.00	0.00	73,541.00	73,541.00	0.00	73,541.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	(0.66)	(0.66)	0.00	(0.66)	(0.66)	0.0%
All Others		9740	0.00	1.09	1.09	0.00	1.09	1.09	0.0%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	6,126,198.93	0.00	6,126,198.93	57,498.93	0.00	57,498.93	-99.1%
Other Assignments		9780				57,499.00		57,499.00	
Additional Board Reserve		9780				(0.07)		(0.07)	
Lottery		9780	700,000.00		700,000.00				
Option Out Transfer		9780	250,000.00		250,000.00				
Capital Equipment Replacement		9780	740,322.00		740,322.00				
Vaction Balance @ June 30, 2011		9780	1,414,966.00		1,414,966.00				
Lottery 1011 Revenue		9780	1,103,177.00		1,103,177.00				
Deferral Cash Flow Reserve		9780	1,917,734.00		1,917,734.00				
Add 2% Board Reserve		9780	(0.07)		(0.07)				
Lottery		9780							
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,876,602.27	0.00	2,876,602.27	2,683,510.27	0.00	2,683,510.27	-6.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL ASSETS			0.00	0.00	0.00				
H. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) Long-Term Liabilities		9660							
7) TOTAL LIABILITIES			0.00	0.00	0.00				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			0.00	0.00	0.00				

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

37 68197 0000000
Form 01

La Mesa-Spring Valley
San Diego County

Description	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES							
Principal Apportionment State Aid - Current Year	39,150,335.00	0.00	39,150,335.00	34,246,518.00	0.00	34,246,518.00	-12.5%
Charter Schools General Purpose Entitlement - State Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions	217,494.00	0.00	217,494.00	217,904.00	0.00	217,904.00	0.2%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	21,660,758.00	0.00	21,660,758.00	21,701,541.00	0.00	21,701,541.00	0.2%
Unsecured Roll Taxes	744,323.00	0.00	744,323.00	744,323.00	0.00	744,323.00	0.0%
Prior Years' Taxes	1,110.00	0.00	1,110.00	1,110.00	0.00	1,110.00	0.0%
Supplemental Taxes	384,714.00	0.00	384,714.00	378,378.00	0.00	378,378.00	-1.6%
Education Revenue Augmentation Fund (ERAF)	(2,421,275.00)	0.00	(2,421,275.00)	(2,425,834.00)	0.00	(2,425,834.00)	0.2%
Community Redevelopment Funds (SB 617/699/1992)	7,398.00	0.00	7,398.00	7,398.00	0.00	7,398.00	0.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources	59,744,857.00	0.00	59,744,857.00	54,871,338.00	0.00	54,871,338.00	-8.2%
Revenue Limit Transfers							
Unrestricted Revenue Limit Transfers - Current Year	(1,797,518.00)		(1,797,518.00)	(1,817,158.00)		(1,817,158.00)	1.1%
Continuation Education ADA Transfer		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer		87,067.00	87,067.00		88,018.00	88,018.00	1.1%
Special Education ADA Transfer		1,710,451.00	1,710,451.00		1,729,140.00	1,729,140.00	1.1%
All Other Revenue Limit Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
PERS Reduction Transfer		8092	223,298.00	0.00	223,298.00	156,275.00	0.00	156,275.00	-30.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	363,721.00	363,721.00	0.00	365,184.00	365,184.00	0.4%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUE LIMIT SOURCES			58,170,637.00	2,161,239.00	60,331,876.00	53,210,455.00	2,182,342.00	55,392,797.00	-8.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	51,306.00	0.00	51,306.00	51,306.00	0.00	51,306.00	0.0%
Special Education Entitlement		8181	0.00	2,114,156.00	2,114,156.00	0.00	2,114,156.00	2,114,156.00	0.0%
Special Education Discretionary Grants		8182	0.00	850,514.00	850,514.00	0.00	541,822.00	541,822.00	-36.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	3.00	0.00	3.00	3.00	0.00	3.00	0.0%
FEEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	25,595.00	25,595.00	0.00	25,595.00	25,595.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510								
NCLB/IASA		8290		545,510.00	545,510.00		0.00	0.00	-100.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected		8290		2,310,747.00	2,310,747.00		1,999,839.00	1,999,839.00	-13.5%
NCLB: Title I, Part D, Local Delinquent Programs		8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality		8290		537,993.00	537,993.00		525,881.00	525,881.00	-2.3%
NCLB: Title III, Immigrant Education Program		8290		35,800.00	35,800.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		563,304.00	563,304.00		299,772.00	299,772.00	-46.8%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		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	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	150,000.00	248,253.00	398,253.00	150,000.00	342,474.00	492,474.00	23.7%
TOTAL, FEDERAL REVENUE			201,309.00	7,231,872.00	7,433,181.00	201,309.00	5,849,539.00	6,050,848.00	-18.6%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		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	0.0%
Prior Years	6355-6360	8319		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	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		850,525.00	850,525.00		844,255.00	844,255.00	-0.7%
Economic Impact Aid	7090-7091	8311		1,685,518.00	1,685,518.00		1,685,751.00	1,685,751.00	0.0%
Spec. Ed. Transportation	7240	8311		108,999.00	108,999.00		108,196.00	108,196.00	-0.7%
All Other State Apportionments - Current Year	All Other	8311	0.00	806,858.00	806,858.00	0.00	806,858.00	806,858.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	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	0.00	0.0%
Class Size Reduction, K-3		8434	2,915,262.00	0.00	2,915,262.00	2,915,262.00	0.00	2,915,262.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	62,253.00	0.00	62,253.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	1,424,800.00	312,487.00	1,737,287.00	1,404,756.00	282,737.00	1,687,493.00	-2.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Subventions/In-Lieu Taxes		8576	0.00	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	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,589,855.00	480,493.00	6,070,348.00	5,574,570.00	106,513.00	5,681,083.00	-6.4%
TOTAL, OTHER STATE REVENUE			9,992,170.00	4,244,880.00	14,237,050.00	9,894,588.00	3,834,310.00	13,728,898.00	-3.6%

Description	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll							
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes							
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds							
Not Subject to RL Deduction	0.00	34,013.00	34,013.00	0.00	34,013.00	34,013.00	0.0%
Penalties and Interest from							
Delinquent Non-Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Limit Taxes							
Sales							
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	2,808.00	0.00	2,808.00	2,000.00	0.00	2,000.00	-28.8%
Leases and Rentals	226,808.00	0.00	226,808.00	210,850.00	0.00	210,850.00	-7.0%
Interest	155,139.00	0.00	155,139.00	155,000.00	0.00	155,000.00	-0.1%
Net Increase (Decrease) in the Fair Value							
of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	26,000.00	26,000.00	0.00	26,000.00	26,000.00	0.0%
Transportation Services							
7230, 7240		2,500.00	2,500.00		5,000.00	5,000.00	100.0%
Interagency Services	0.00	1,405,799.00	1,405,799.00	0.00	1,337,333.00	1,337,333.00	-4.9%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	4,000.00	0.00	4,000.00	4,000.00	0.00	4,000.00	0.0%
Other Local Revenue							

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

37 68197 0000000
Form 01

La Mesa-Spring Valley
San Diego County

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	530,599.00	10,000.00	540,599.00	35,000.00	10,000.00	45,000.00	-91.7%
Tuition		8710	0.00	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	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		5,764,882.00	5,764,882.00		5,766,236.00	5,766,236.00	0.0%
From JPAs	6500	8793		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	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	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	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			919,354.00	7,243,194.00	8,162,548.00	406,850.00	7,178,582.00	7,585,432.00	-7.1%
TOTAL, REVENUES			69,283,470.00	20,881,185.00	90,164,655.00	63,713,202.00	19,044,773.00	82,757,975.00	-8.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	31,611,929.00	6,403,746.00	38,015,675.00	31,835,811.00	5,701,919.00	37,537,730.00	-1.3%
Certificated Pupil Support Salaries		1200	1,356,754.00	2,509,991.00	3,866,745.00	1,370,252.00	2,440,832.00	3,811,084.00	-1.4%
Certificated Supervisors' and Administrators' Salaries		1300	3,093,209.00	175,014.00	3,268,223.00	3,064,501.00	159,764.00	3,224,265.00	-1.3%
Other Certificated Salaries		1900	482,162.00	1,005,436.00	1,487,598.00	292,276.00	594,739.00	887,015.00	-40.4%
TOTAL, CERTIFICATED SALARIES			36,544,054.00	10,094,187.00	46,638,241.00	36,562,840.00	8,897,254.00	45,460,094.00	-2.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	106,452.00	2,599,547.00	2,705,999.00	108,250.00	2,212,222.00	2,320,472.00	-14.2%
Classified Support Salaries		2200	2,433,964.00	3,072,595.00	5,506,559.00	2,451,004.00	2,956,500.00	5,407,504.00	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	555,199.00	321,418.00	876,617.00	585,671.00	321,743.00	907,414.00	3.5%
Clerical, Technical and Office Salaries		2400	4,245,956.00	369,121.00	4,615,077.00	4,206,810.00	373,775.00	4,580,585.00	-0.7%
Other Classified Salaries		2900	780,486.00	810,614.00	1,591,100.00	730,052.00	867,870.00	1,597,922.00	0.4%
TOTAL, CLASSIFIED SALARIES			8,122,057.00	7,173,295.00	15,295,352.00	8,081,787.00	6,732,110.00	14,813,897.00	-3.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,023,413.00	821,562.00	3,844,975.00	3,050,967.00	737,810.00	3,788,777.00	-1.5%
PERS		3201-3202	810,918.00	716,995.00	1,527,913.00	956,918.00	803,456.00	1,760,374.00	15.2%
OASDI/Medicare/Alternative		3301-3302	1,133,462.00	702,327.00	1,835,789.00	1,097,837.00	623,363.00	1,721,200.00	-6.2%
Health and Welfare Benefits		3401-3402	4,114,749.00	2,126,072.00	6,240,821.00	4,296,117.00	2,099,043.00	6,395,160.00	2.5%
Unemployment Insurance		3501-3502	751,452.00	285,995.00	1,037,447.00	498,210.00	176,328.00	674,538.00	-35.0%
Workers' Compensation		3601-3602	921,131.00	360,171.00	1,281,302.00	941,420.00	333,413.00	1,274,833.00	-0.5%
OPEB, Allocated		3701-3702	1,218,458.00	12,116.00	1,230,574.00	1,013,736.00	41,950.00	1,055,686.00	-14.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	42,003.00	104,835.00	146,838.00	5,529.00	89,112.00	94,641.00	-35.5%
Other Employee Benefits		3901-3902	1,274,415.00	449,745.00	1,724,160.00	1,267,483.00	400,190.00	1,667,673.00	-3.3%
TOTAL, EMPLOYEE BENEFITS			13,290,001.00	5,579,818.00	18,869,819.00	13,128,217.00	5,304,665.00	18,432,882.00	-2.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	791,309.00	394,706.00	1,186,015.00	283,213.00	282,737.00	565,950.00	-52.3%
Books and Other Reference Materials		4200	19,390.00	40,939.00	60,329.00	1,335.00	0.00	1,335.00	-97.8%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	1,378,161.00	2,504,159.00	3,882,320.00	802,783.00	2,648,270.00	3,451,053.00	-11.1%
Noncapitalized Equipment		4400	411,131.00	1,123,061.00	1,534,192.00	232,540.00	7,426.00	239,966.00	-84.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			2,599,991.00	4,062,865.00	6,662,856.00	1,319,871.00	2,938,433.00	4,258,304.00	-36.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	87,029.00	182,179.00	269,208.00	86,622.00	483,061.00	569,683.00	111.6%
Dues and Memberships		5300	25,618.00	0.00	25,618.00	24,155.00	0.00	24,155.00	-5.7%
Insurance		5400 - 5450	472,884.00	29,634.00	502,518.00	484,095.00	30,361.00	514,456.00	2.4%
Operations and Housekeeping Services		5500	2,113,440.00	0.00	2,113,440.00	2,202,767.00	0.00	2,202,767.00	4.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	590,570.00	33,964.00	624,534.00	578,080.00	30,127.00	608,207.00	-2.6%
Transfers of Direct Costs		5710	83,182.00	(83,182.00)	0.00	31,210.00	(31,210.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(475,584.00)	(28,402.00)	(503,986.00)	(475,932.00)	(31,750.00)	(507,682.00)	0.7%
Professional/Consulting Services and Operating Expenditures		5800	1,096,387.00	2,967,717.00	4,064,104.00	927,603.00	1,825,272.00	2,752,875.00	-32.3%
Communications		5900	167,912.00	4,757.00	172,669.00	103,687.00	2,229.00	105,916.00	-38.7%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			4,161,438.00	3,106,667.00	7,268,105.00	3,962,287.00	2,308,090.00	6,270,377.00	-13.7%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	273,705.00	13,312.00	287,017.00	0.00	6,000.00	6,000.00	-97.9%
Buildings and Improvements of Buildings		6200	154,739.00	93,018.00	247,757.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	157,315.00	252,118.00	409,433.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	61,680.00	10,000.00	71,680.00	61,700.00	10,000.00	71,700.00	0.0%
TOTAL, CAPITAL OUTLAY			647,439.00	368,448.00	1,015,887.00	61,700.00	16,000.00	77,700.00	-92.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	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	0.00	0.0%
Payments to County Offices		7142	0.00	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	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	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	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		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	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		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	0.00	0.0%
All Other Transfers		7281-7283	0.00	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	0.00	0.0%

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Debt Service			5,398.00	0.00	5,398.00	5,398.00	0.00	5,398.00	0.0%	
Debt Service - Interest		7438								
Other Debt Service - Principal		7439	27,161.00	0.00	27,161.00	27,161.00	0.00	27,161.00	0.0%	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			32,559.00	0.00	32,559.00	32,559.00	0.00	32,559.00	0.0%	
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS										
Transfers of Indirect Costs		7310	(345,989.00)	345,989.00	0.00	(200,591.00)	200,591.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(24,382.00)	0.00	(24,382.00)	(23,765.00)	0.00	(23,765.00)	-2.5%	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(370,371.00)	345,989.00	(24,382.00)	(224,356.00)	200,591.00	(23,765.00)	(23,765.00)	-2.5%
TOTAL EXPENDITURES			65,027,168.00	30,731,269.00	95,758,437.00	62,924,905.00	26,397,143.00	89,322,048.00	-6.7%	

Description	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	448,972.00	0.00	448,972.00	430,563.00	0.00	430,563.00	-4.1%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	400,536.00	0.00	400,536.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN	849,508.00	0.00	849,508.00	430,563.00	0.00	430,563.00	-49.3%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	128,282.00	0.00	128,282.00	128,282.00	0.00	128,282.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	128,282.00	0.00	128,282.00	128,282.00	0.00	128,282.00	0.0%
OTHER SOURCES/USES							
SOURCES							
State Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
(c) TOTAL SOURCES										
USES										
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	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	0.00	0.00	0.0%
(d) TOTAL USES										
CONTRIBUTIONS										
Contributions from Unrestricted Revenues		8980	(7,884,540.00)	7,884,540.00	0.00	(7,352,370.00)	7,352,370.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	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	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS										
TOTAL, OTHER FINANCING SOURCES/USES										
(a - b + c - d + e)			(7,163,314.00)	7,884,540.00	721,226.00	(7,050,089.00)	7,352,370.00	302,281.00	-58.1%	

Description	Function Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	58,170,637.00	2,161,239.00	60,331,876.00	53,210,455.00	2,182,342.00	55,392,797.00	-8.2%
2) Federal Revenue		8100-8299	201,309.00	7,231,872.00	7,433,181.00	201,309.00	5,849,539.00	6,050,848.00	-18.6%
3) Other State Revenue		8300-8599	9,992,170.00	4,244,880.00	14,237,050.00	9,894,588.00	3,834,310.00	13,728,898.00	-3.6%
4) Other Local Revenue		8600-8799	919,354.00	7,243,194.00	8,162,548.00	406,850.00	7,178,582.00	7,585,432.00	-7.1%
5) TOTAL REVENUES			69,283,470.00	20,881,185.00	90,164,655.00	63,713,202.00	19,044,773.00	82,757,975.00	-8.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		43,900,339.00	16,394,787.00	60,295,126.00	42,535,158.00	13,944,935.00	56,480,093.00	-6.3%
2) Instruction - Related Services	2000-2999		8,151,240.00	2,801,687.00	10,952,927.00	8,114,488.00	1,935,685.00	10,050,173.00	-8.2%
3) Pupil Services	3000-3999		2,110,202.00	7,702,963.00	9,813,165.00	2,087,045.00	7,241,248.00	9,328,293.00	-4.9%
4) Ancillary Services	4000-4999		0.00	92,682.00	92,682.00	0.00	102,169.00	102,169.00	10.2%
5) Community Services	5000-5999		14,680.00	1,447,690.00	1,462,370.00	3,200.00	1,223,672.00	1,226,872.00	-16.1%
6) Enterprise	6000-6999		86.00	0.00	86.00	0.00	1,790.00	1,790.00	1981.4%
7) General Administration	7000-7999		4,206,623.00	346,350.00	4,552,973.00	3,938,879.00	200,591.00	4,139,470.00	-9.1%
8) Plant Services	8000-8999		6,423,635.00	1,945,110.00	8,368,745.00	6,057,876.00	1,747,053.00	7,804,929.00	-6.7%
9) Other Outgo	9000-9999	Except 7600-7699	220,363.00	0.00	220,363.00	188,259.00	0.00	188,259.00	-14.6%
10) TOTAL EXPENDITURES			65,027,168.00	30,731,269.00	95,758,437.00	62,924,905.00	26,397,143.00	89,322,048.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			4,256,302.00	(9,850,084.00)	(5,593,782.00)	788,297.00	(7,352,370.00)	(6,564,073.00)	17.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	849,508.00	0.00	849,508.00	430,563.00	0.00	430,563.00	-49.3%
b) Transfers Out		7600-7629	128,282.00	0.00	128,282.00	128,282.00	0.00	128,282.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(7,884,540.00)	7,884,540.00	0.00	(7,352,370.00)	7,352,370.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(7,163,314.00)	7,884,540.00	721,226.00	(7,050,089.00)	7,352,370.00	302,281.00	-58.1%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,907,012.00)	(1,965,544.00)	(4,872,556.00)	(6,261,792.00)	0.00	(6,261,792.00)	28.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	12,027,004.20	1,965,544.43	13,992,548.63	9,119,992.20	0.43	9,119,992.63	-34.8%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			12,027,004.20	1,965,544.43	13,992,548.63	9,119,992.20	0.43	9,119,992.63	-34.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,027,004.20	1,965,544.43	13,992,548.63	9,119,992.20	0.43	9,119,992.63	-34.8%
2) Ending Balance, June 30 (E + F1e)			9,119,992.20	0.43	9,119,992.63	2,858,200.20	0.43	2,858,200.63	-68.7%
Components of Ending Fund Balance									
a) Nonspendable		9711	43,650.00	0.00	43,650.00	43,650.00	0.00	43,650.00	0.0%
Revolving Cash		9712	73,541.00	0.00	73,541.00	73,541.00	0.00	73,541.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	(0.66)	(0.66)	0.00	(0.66)	(0.66)	0.0%
All Others		9740	0.00	1.09	1.09	0.00	1.09	1.09	0.0%
b) Restricted									
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	6,126,198.93	0.00	6,126,198.93	57,498.93	0.00	57,498.93	-99.1%
Additional Board Reserve		9780				57,499.00		57,499.00	
Lottery		9780				(0.07)		(0.07)	
Option Out Transfer		9780	700,000.00		700,000.00				
Capital Equipment Replacement		9780	250,000.00		250,000.00				
Vaction Balance @ June 30, 2011		9780	740,322.00		740,322.00				
Lottery 1011 Revenue		9780	1,414,966.00		1,414,966.00				
Deferral Cash Flow Reserve		9780	1,103,177.00		1,103,177.00				
Addl 2% Board Reserve		9780	1,917,734.00		1,917,734.00				
Lottery		9780	(0.07)		(0.07)				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,876,602.27	0.00	2,876,602.27	2,683,510.27	0.00	2,683,510.27	-6.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

July 1 Budget (Single Adoption)
 General Fund
 Exhibit: Restricted Balance Detail

37 68197 0000000
 Form 01

La Mesa-Spring Valley
 San Diego County

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	0.31	0.31
7090	Economic Impact Aid (EIA)	0.58	0.58
7091	Economic Impact Aid: Limited English Proficiency (LEP)	0.20	0.20
Total, Restricted Balance		1.09	1.09

SACS Form 12-63 ~ All Other Funds Revenue & Expenditure
~ 2011-12 Estimated Actuals & 2012-13 Adopted Budget

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	47,828.00	48,705.00	1.8%
3) Other State Revenue		8300-8599	570,761.00	581,196.00	1.8%
4) Other Local Revenue		8600-8799	500.00	500.00	0.0%
5) TOTAL, REVENUES			619,089.00	630,401.00	1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	269,435.00	269,073.00	-0.1%
2) Classified Salaries		2000-2999	167,819.00	169,484.00	1.0%
3) Employee Benefits		3000-3999	114,483.00	126,557.00	10.5%
4) Books and Supplies		4000-4999	32,638.00	25,175.00	-22.9%
5) Services and Other Operating Expenditures		5000-5999	16,962.00	15,847.00	-6.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	24,382.00	23,765.00	-2.5%
9) TOTAL, EXPENDITURES			625,719.00	629,901.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,630.00)	500.00	-107.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,630.00)	500.00	-107.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	42,325.60	35,695.60	-15.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			42,325.60	35,695.60	-15.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			42,325.60	35,695.60	-15.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	35,695.60	36,195.60	1.4%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	47,828.00	48,705.00	1.8%
TOTAL, FEDERAL REVENUE			47,828.00	48,705.00	1.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	568,261.00	578,696.00	1.8%
All Other State Revenue	All Other	8590	2,500.00	2,500.00	0.0%
TOTAL, OTHER STATE REVENUE			570,761.00	581,196.00	1.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	0.0%
TOTAL, REVENUES			619,089.00	630,401.00	1.8%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	190,562.00	190,200.00	-0.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	78,873.00	78,873.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			269,435.00	269,073.00	-0.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	136,257.00	137,827.00	1.2%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	31,362.00	31,657.00	0.9%
Other Classified Salaries		2900	200.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			167,819.00	169,484.00	1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	21,905.00	22,396.00	2.2%
PERS		3201-3202	7,314.00	11,414.00	56.1%
OASDI/Medicare/Alternative		3301-3302	16,865.00	17,026.00	1.0%
Health and Welfare Benefits		3401-3402	46,056.00	49,161.00	6.7%
Unemployment Insurance		3501-3502	7,238.00	4,869.00	-32.7%
Workers' Compensation		3601-3602	9,119.00	9,207.00	1.0%
OPEB, Allocated		3701-3702	676.00	6,843.00	912.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,071.00	1,603.00	49.7%
Other Employee Benefits		3901-3902	4,239.00	4,038.00	-4.7%
TOTAL, EMPLOYEE BENEFITS			114,483.00	126,557.00	10.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	27,165.00	25,175.00	-7.3%
Noncapitalized Equipment		4400	5,473.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			32,638.00	25,175.00	-22.9%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,035.00	2,000.00	-1.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,755.00	1,801.00	2.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,020.00	9,020.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,000.00	3,000.00	0.0%
Communications		5900	152.00	26.00	-82.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,962.00	15,847.00	-6.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	24,382.00	23,765.00	-2.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			24,382.00	23,765.00	-2.5%
TOTAL, EXPENDITURES			625,719.00	629,901.00	0.7%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	47,828.00	48,705.00	1.8%
3) Other State Revenue		8300-8599	570,761.00	581,196.00	1.8%
4) Other Local Revenue		8600-8799	500.00	500.00	0.0%
5) TOTAL, REVENUES			619,089.00	630,401.00	1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		455,995.00	460,039.00	0.9%
2) Instruction - Related Services	2000-2999		143,435.00	144,270.00	0.6%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,755.00	1,801.00	2.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		24,382.00	23,765.00	-2.5%
8) Plant Services	8000-8999		152.00	26.00	-82.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			625,719.00	629,901.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,630.00)	500.00	-107.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,630.00)	500.00	-107.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,325.60	35,695.60	-15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,325.60	35,695.60	-15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,325.60	35,695.60	-15.7%
2) Ending Balance, June 30 (E + F1e)			35,695.60	36,195.60	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
6130	Child Development: Center-Based Reserve Account	35,695.60	36,195.60
Total, Restricted Balance		<u>35,695.60</u>	<u>36,195.60</u>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,774,188.00	3,744,214.00	-0.8%
3) Other State Revenue		8300-8599	308,071.00	310,086.00	0.7%
4) Other Local Revenue		8600-8799	1,044,257.00	1,085,258.00	3.9%
5) TOTAL, REVENUES			5,126,516.00	5,139,558.00	0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,041,533.00	2,035,845.00	-0.3%
3) Employee Benefits		3000-3999	861,248.00	892,034.00	3.6%
4) Books and Supplies		4000-4999	2,457,992.00	2,483,842.00	1.1%
5) Services and Other Operating Expenditures		5000-5999	(7,845.00)	(831.00)	-89.4%
6) Capital Outlay		6000-6999	149,870.00	9,795.00	-93.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,502,798.00	5,420,685.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(376,282.00)	(281,127.00)	-25.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	536.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(536.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(376,818.00)	(281,127.00)	-25.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	849,180.70	472,362.70	-44.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			849,180.70	472,362.70	-44.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			849,180.70	472,362.70	-44.4%
2) Ending Balance, June 30 (E + F1e)			472,362.70	191,235.70	-59.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			472,362.70	191,235.70	-59.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,774,188.00	3,744,214.00	-0.8%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,774,188.00	3,744,214.00	-0.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	308,071.00	310,086.00	0.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			308,071.00	310,086.00	0.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,042,137.00	1,083,515.00	4.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,120.00	1,743.00	-17.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,044,257.00	1,085,258.00	3.9%
TOTAL, REVENUES			5,126,516.00	5,139,558.00	0.3%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,899,128.00	1,893,579.00	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	105,934.00	105,471.00	-0.4%
Clerical, Technical and Office Salaries		2400	36,471.00	36,795.00	0.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,041,533.00	2,035,845.00	-0.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	182,179.00	209,868.00	15.2%
OASDI/Medicare/Alternative		3301-3302	158,391.00	161,838.00	2.2%
Health and Welfare Benefits		3401-3402	274,095.00	292,058.00	6.6%
Unemployment Insurance		3501-3502	34,480.00	23,495.00	-31.9%
Workers' Compensation		3601-3602	43,482.00	44,426.00	2.2%
OPEB, Allocated		3701-3702	28,120.00	30,991.00	10.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	35,563.00	29,466.00	-17.1%
Other Employee Benefits		3901-3902	104,938.00	99,892.00	-4.8%
TOTAL, EMPLOYEE BENEFITS			861,248.00	892,034.00	3.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	158,828.00	174,450.00	9.8%
Noncapitalized Equipment		4400	48,255.00	47,720.00	-1.1%
Food		4700	2,250,909.00	2,261,672.00	0.5%
TOTAL, BOOKS AND SUPPLIES			2,457,992.00	2,483,842.00	1.1%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	200.00	200.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	6,089.00	6,373.00	4.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	325.00	325.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(46,353.00)	(40,795.00)	-12.0%
Professional/Consulting Services and Operating Expenditures		5800	31,894.00	33,066.00	3.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(7,845.00)	(831.00)	-89.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	56,655.00	0.00	-100.0%
Equipment		6400	93,215.00	9,795.00	-89.5%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			149,870.00	9,795.00	-93.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,502,798.00	5,420,685.00	-1.5%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	536.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			536.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(536.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,774,188.00	3,744,214.00	-0.8%
3) Other State Revenue		8300-8599	308,071.00	310,086.00	0.7%
4) Other Local Revenue		8600-8799	1,044,257.00	1,085,258.00	3.9%
5) TOTAL, REVENUES			5,126,516.00	5,139,558.00	0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,436,995.00	5,411,680.00	-0.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		9,148.00	9,005.00	-1.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		56,655.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,502,798.00	5,420,685.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(376,282.00)	(281,127.00)	-25.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	536.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(536.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(376,818.00)	(281,127.00)	-25.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	849,180.70	472,362.70	-44.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			849,180.70	472,362.70	-44.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			849,180.70	472,362.70	-44.4%
2) Ending Balance, June 30 (E + F1e)			472,362.70	191,235.70	-59.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	472,362.70	191,235.70	-59.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	446,066.92	150,944.92
9010	Other Restricted Local	26,295.78	40,290.78
Total, Restricted Balance		<u>472,362.70</u>	<u>191,235.70</u>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,252.00	4,252.00	0.0%
5) TOTAL, REVENUES			4,252.00	4,252.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,252.00	4,252.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	128,282.00	128,282.00	0.0%
b) Transfers Out		7600-7629	49,408.00	30,999.00	-37.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			78,874.00	97,283.00	23.3%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			83,126.00	101,535.00	22.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	873,976.38	957,102.38	9.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			873,976.38	957,102.38	9.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			873,976.38	957,102.38	9.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	957,102.38	1,058,637.38	10.6%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,252.00	4,252.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,252.00	4,252.00	0.0%
TOTAL, REVENUES			4,252.00	4,252.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	128,282.00	128,282.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			128,282.00	128,282.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	49,408.00	30,999.00	-37.3%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			49,408.00	30,999.00	-37.3%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			78,874.00	97,283.00	23.3%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,252.00	4,252.00	0.0%
5) TOTAL, REVENUES			4,252.00	4,252.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,252.00	4,252.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	128,282.00	128,282.00	0.0%
b) Transfers Out		7600-7629	49,408.00	30,999.00	-37.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			78,874.00	97,283.00	23.3%

July 1 Budget (Single Adoption)
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			83,126.00	101,535.00	22.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	873,976.38	957,102.38	9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			873,976.38	957,102.38	9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			873,976.38	957,102.38	9.5%
2) Ending Balance, June 30 (E + F1e)			957,102.38	1,058,637.38	10.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	957,102.38	1,058,637.38	10.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2011-12 Estimated Actuals</u>	<u>2012-13 Budget</u>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,028.00	5,000.00	-37.7%
5) TOTAL, REVENUES			8,028.00	5,000.00	-37.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	399,912.00	1,098,077.00	174.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			399,912.00	1,098,077.00	174.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(391,884.00)	(1,093,077.00)	178.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(391,884.00)	(1,093,077.00)	178.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,490,302.46	1,098,418.46	-26.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,490,302.46	1,098,418.46	-26.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,490,302.46	1,098,418.46	-26.3%
2) Ending Balance, June 30 (E + F1e)			1,098,418.46	5,341.46	-99.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,098,418.46	5,341.46	-99.5%
Modernization Funds	0000	9780		5,341.46	
Modernization Funds	0000	9780	1,098,418.46		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)					0.00

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,028.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,028.00	5,000.00	-37.7%
TOTAL, REVENUES			8,028.00	5,000.00	-37.7%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	148,653.00	595,961.00	300.9%
Buildings and Improvements of Buildings		6200	251,259.00	502,116.00	99.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			399,912.00	1,098,077.00	174.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			399,912.00	1,098,077.00	174.6%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,028.00	5,000.00	-37.7%
5) TOTAL REVENUES			8,028.00	5,000.00	-37.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		399,912.00	1,098,077.00	174.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			399,912.00	1,098,077.00	174.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(391,884.00)	(1,093,077.00)	178.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(391,884.00)	(1,093,077.00)	178.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,490,302.46	1,098,418.46	-26.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,490,302.46	1,098,418.46	-26.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,490,302.46	1,098,418.46	-26.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,098,418.46	5,341.46	-99.5%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,098,418.46	5,341.46	-99.5%
Modernization Funds	0000	9780		5,341.46	
Modernization Funds	0000	9780	1,098,418.46		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2011-12 Estimated Actuals</u>	<u>2012-13 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,000.00	57,868.00	-17.3%
5) TOTAL, REVENUES			70,000.00	57,868.00	-17.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,650.00	1,650.00	-75.2%
6) Capital Outlay		6000-6999	152,058.00	254,854.00	67.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			158,708.00	256,504.00	61.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(88,708.00)	(198,636.00)	123.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(88,708.00)	(198,636.00)	123.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	836,421.10	747,713.10	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			836,421.10	747,713.10	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			836,421.10	747,713.10	-10.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	747,713.10	549,077.10	-26.6%
Capital Facilities/Dev Fees	0000	9780		549,077.10	
Capital Facilities/Developer Fees	0000	9780	747,713.10		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	2,868.00	-42.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	65,000.00	55,000.00	-15.4%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			70,000.00	57,868.00	-17.3%
TOTAL, REVENUES			70,000.00	57,868.00	-17.3%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	-0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,950.00	1,650.00	-15.4%
Professional/Consulting Services and Operating Expenditures		5800	4,700.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,650.00	1,650.00	-75.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	21,876.00	254,854.00	1065.0%
Buildings and Improvements of Buildings		6200	130,182.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			152,058.00	254,854.00	67.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			158,708.00	256,504.00	61.6%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,000.00	57,868.00	-17.3%
5) TOTAL, REVENUES			70,000.00	57,868.00	-17.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		6,650.00	1,650.00	-75.2%
8) Plant Services	8000-8999		152,058.00	254,854.00	67.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			158,708.00	256,504.00	61.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(88,708.00)	(198,636.00)	123.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(88,708.00)	(198,636.00)	123.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	836,421.10	747,713.10	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			836,421.10	747,713.10	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			836,421.10	747,713.10	-10.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	747,713.10	549,077.10	-26.6%
Capital Facilities/Dev Fees	0000	9780		549,077.10	
Capital Facilities/Developer Fees	0000	9780	747,713.10		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	4,593.00	-23.5%
5) TOTAL, REVENUES			6,000.00	4,593.00	-23.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,000.00	4,593.00	-23.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	799,564.00	399,564.00	-50.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(799,564.00)	(399,564.00)	-50.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(793,564.00)	(394,971.00)	-50.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,219,352.95	425,788.95	-65.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,219,352.95	425,788.95	-65.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,219,352.95	425,788.95	-65.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	425,788.95	30,817.95	-92.8%
Reserve Balance	0000	9780		30,817.95	
2007-08 Early Retirement Incentive Funds	0000	9780	425,788.95		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,000.00	4,593.00	-23.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,000.00	4,593.00	-23.5%
TOTAL, REVENUES			6,000.00	4,593.00	-23.5%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	399,564.00	399,564.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	400,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			799,564.00	399,564.00	-50.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(799,564.00)	(399,564.00)	-50.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	4,593.00	-23.5%
5) TOTAL, REVENUES			6,000.00	4,593.00	-23.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,000.00	4,593.00	-23.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	799,564.00	399,564.00	-50.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(799,564.00)	(399,564.00)	-50.0%

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(793,564.00)	(394,971.00)	-50.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,219,352.95	425,788.95	-65.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,219,352.95	425,788.95	-65.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,219,352.95	425,788.95	-65.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	425,788.95	30,817.95	-92.8%
Reserve Balance	0000	9780		30,817.95	
2007-08 Early Retirement Incentive Funds	0000	9780	425,788.95		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2011-12 Estimated Actuals</u>	<u>2012-13 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,455,879.00	2,455,879.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,455,879.00	2,455,879.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,455,879.00	2,455,879.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,455,879.00	2,455,879.00	0.0%
Debt Service GO Bonds	0000	9780		2,455,879.00	
Debt Service GO Bonds	0000	9780	2,455,879.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)					
			0.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,455,879.00	2,455,879.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,455,879.00	2,455,879.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,455,879.00	2,455,879.00	0.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			2,455,879.00	2,455,879.00	0.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,455,879.00	2,455,879.00	0.0%
Debt Service GO Bonds	0000	9780		2,455,879.00	
Debt Service GO Bonds	0000	9780	2,455,879.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2011-12</u> <u>Estimated Actuals</u>	<u>2012-13</u> <u>Budget</u>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,529,869.00	3,536,648.00	0.2%
5) TOTAL, REVENUES			3,529,869.00	3,536,648.00	0.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	192,112.00	194,375.00	1.2%
2) Classified Salaries		2000-2999	2,013,978.00	1,925,371.00	-4.4%
3) Employee Benefits		3000-3999	663,832.00	632,709.00	-4.7%
4) Books and Supplies		4000-4999	104,725.00	61,867.00	-40.9%
5) Services and Other Operating Expenses		5000-5999	656,303.00	649,404.00	-1.1%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,630,950.00	3,463,726.00	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(101,081.00)	72,922.00	-172.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			(101,081.00)	72,922.00	-172.1%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	510,344.85	409,263.85	-19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			510,344.85	409,263.85	-19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			510,344.85	409,263.85	-19.8%
2) Ending Net Assets/Position, June 30 (E + F1e)			409,263.85	482,185.85	17.8%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	409,263.85	482,185.85	17.8%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET ASSETS/POSITION					
Net Assets/Position, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,200.00	4,390.00	-29.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	3,517,565.00	3,532,258.00	0.4%
Other Local Revenue					
All Other Local Revenue		8699	6,104.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			3,529,869.00	3,536,648.00	0.2%
TOTAL, REVENUES			3,529,869.00	3,536,648.00	0.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	64,196.00	66,459.00	3.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	127,916.00	127,916.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			192,112.00	194,375.00	1.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	79,705.00	86,848.00	9.0%
Classified Support Salaries		2200	2,723.00	2,819.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	155,102.00	159,936.00	3.1%
Clerical, Technical and Office Salaries		2400	295,630.00	262,558.00	-11.2%
Other Classified Salaries		2900	1,480,818.00	1,413,210.00	-4.6%
TOTAL, CLASSIFIED SALARIES			2,013,978.00	1,925,371.00	-4.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	16,010.00	16,204.00	1.2%
PERS		3201-3202	138,354.00	217,699.00	57.3%
OASDI/Medicare/Alternative		3301-3302	152,620.00	97,569.00	-36.1%
Health and Welfare Benefits		3401-3402	151,539.00	146,073.00	-3.6%
Unemployment Insurance		3501-3502	34,703.00	23,728.00	-31.6%
Workers' Compensation		3601-3602	43,749.00	44,880.00	2.6%
OPEB, Allocated		3701-3702	43,532.00	18,668.00	-57.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	39,826.00	30,565.00	-23.3%
Other Employee Benefits		3901-3902	43,499.00	37,323.00	-14.2%
TOTAL, EMPLOYEE BENEFITS			663,832.00	632,709.00	-4.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	54.00	0.00	-100.0%
Materials and Supplies		4300	69,687.00	60,867.00	-12.7%
Noncapitalized Equipment		4400	34,984.00	1,000.00	-97.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			104,725.00	61,867.00	-40.9%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,582.00	6,751.00	2.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	8,659.00	9,295.00	7.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,666.00	4,700.00	0.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	539,369.00	537,807.00	-0.3%
Professional/Consulting Services and Operating Expenditures		5800	95,581.00	89,660.00	-6.2%
Communications		5900	1,446.00	1,191.00	-17.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			656,303.00	649,404.00	-1.1%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			3,630,950.00	3,463,726.00	-4.6%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,529,869.00	3,536,648.00	0.2%
5) TOTAL, REVENUES			3,529,869.00	3,536,648.00	0.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,630,950.00	3,463,726.00	-4.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			3,630,950.00	3,463,726.00	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(101,081.00)	72,922.00	-172.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			(101,081.00)	72,922.00	-172.1%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	510,344.85	409,263.85	-19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			510,344.85	409,263.85	-19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			510,344.85	409,263.85	-19.8%
2) Ending Net Assets/Position, June 30 (E + F1e)			409,263.85	482,185.85	17.8%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	409,263.85	482,185.85	17.8%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2011-12 Estimated Actuals</u>	<u>2012-13 Budget</u>
	Total, Restricted Balance	0.00	0.00

SACS Form A ~ Average Daily Attendance

SACS Form CC ~ Workers Compensation Certificate

SACS Form CEA/CEB ~ Current Expense Formula

Description	2011-12 Estimated Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			11,543.92	11,543.92	11,543.92	11,543.92
a. Kindergarten	1,448.28	1,448.28				
b. Grades One through Three	3,840.61	3,840.61				
c. Grades Four through Six	3,781.80	3,781.80				
d. Grades Seven and Eight	2,453.45	2,453.45				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	2.15	2.15				
g. Community Day School	17.63	17.63				
2. Special Education						
a. Special Day Class	341.73	341.73	341.73	341.73	341.73	341.73
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	15.74	15.74	15.74	15.74	15.74	15.74
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	3.32	3.32	3.32	3.32	3.32	3.32
3. TOTAL, ELEMENTARY	11,904.71	11,904.71	11,904.71	11,904.71	11,904.71	11,904.71
HIGH SCHOOL						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	1.43	1.43	1.43	1.43	1.43	1.43
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	1.43	1.43	1.43	1.43	1.43	1.43
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	11,906.14	11,906.14	11,906.14	11,906.14	11,906.14	11,906.14
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2011-12 Estimated Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	11,906.14	11,906.14	11,906.14	11,906.14	11,906.14	11,906.14
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

*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.

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
District funds are pooled with other member District's and our reserve balances are determined by an independent Actuary

This school district is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Jun 19, 2012

For additional information on this certification, please contact:

Name: Robyn Adams

Title: Director of Fiscal Service

Telephone: 619-668-5700 ext 6430

E-mail: robyn.adams@lmsvsd.k12.ca.us

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	46,638,241.00	301	74,092.00	303	46,564,149.00	305	219,035.00		307	46,345,114.00	309
2000 - Classified Salaries	15,295,352.00	311	688,565.00	313	14,606,787.00	315	1,923,337.00		317	12,683,450.00	319
3000 - Employee Benefits (Excluding 3800)	18,722,981.00	321	1,445,932.00	323	17,277,049.00	325	935,258.00		327	16,341,791.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,734,536.00	331	453,329.00	333	6,281,207.00	335	1,408,807.00		337	4,872,400.00	339
5000 - Services. . . & 7300 - Indirect Costs	7,243,723.00	341	113,762.00	343	7,129,961.00	345	1,466,828.00		347	5,663,133.00	349
TOTAL					91,859,153.00	365			TOTAL	85,905,888.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	396
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			50,997,918.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			59.36%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	59.36%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.64%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	85,905,888.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	549,797.68

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	45,460,094.00	301	74,087.00	303	45,386,007.00	305	0.00		307	45,386,007.00	309
2000 - Classified Salaries	14,813,897.00	311	763,650.00	313	14,050,247.00	315	1,933,474.00		317	12,116,773.00	319
3000 - Employee Benefits (Excluding 3800)	18,338,241.00	321	1,301,085.00	323	17,037,156.00	325	884,978.00		327	16,152,178.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,330,004.00	331	137,742.00	333	4,192,262.00	335	1,121,220.00		337	3,071,042.00	339
5000 - Services. . . & 7300 - Indirect Costs	6,246,612.00	341	83,147.00	343	6,163,465.00	345	817,828.00		347	5,345,637.00	349
TOTAL					86,829,137.00	365			TOTAL	82,071,637.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1.	Teacher Salaries as Per EC 41011.	1100	375
2.	Salaries of Instructional Aides Per EC 41011.	2100	380
3.	STRS.	3101 & 3102	382
4.	PERS.	3201 & 3202	383
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7.	Unemployment Insurance.	3501 & 3502	390
8.	Workers' Compensation Insurance.	3601 & 3602	392
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10.	Other Benefits (EC 22310).	3901 & 3902	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14.	TOTAL SALARIES AND BENEFITS.		397
15.	Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		61.36%
16.	District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2.	Percentage spent by this district (Part II, Line 15)	61.36%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	82,071,637.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

2011-12 ~ Estimated Actuals & 2012-13 Adopted Budget &
Multi-Year (2012-13 to 2014-15) Assumptions

La Mesa-Spring Valley School District
2011-12 ESTIMATED ACTUALS ASSUMPTIONS
2012-13 TO 2014-15 ADOPTED MULTI-YEAR ASSUMPTIONS

GENERAL ASSUMPTIONS

- A statutory Cost-of-Living Adjustment (COLA) of 2.24% is projected for 2011-12 with a deficit of 20.602%. A statutory COLA of 3.24% is projected for 2012-13, 2.50% for 2013-14 and 2.70% for 2014-15 with a deficit each year of 22.22%. These projections are per the 2011-12 state budget adopted in June 2011 and the Governor's 2012-13 revised budget from May 2012. The net impact of the COLA and revenue limit deficit is no change in funding. Categorical programs are projected to receive zero COLA in 2012-13 and the COLA as stated above in 2013-14 and 2014-15.
 - Adjustments are included in the current year revenue limit deficit (additional .65%) for the "one-time trigger" reduction of approximately \$450,000. This reduction was proposed to reduce approximately one half of the home-to-school and special education transportation funding for 2011-12; however, SB81 restored the transportation funding and moved the reduction to the revenue limit as an increase to the deficit factor.
 - An adjustment further reducing the revenue limit by .2466% or approximately \$144,672 is reflected through an increase in the deficit factor. This adjustment is also part of the "one-time trigger" reductions and is equal to approximately \$13 per average daily attendance (ADA).
 - The potential mid-year trigger of \$441 per ADA is assumed for 2012-13 and is projected to be an on-going reduction to the revenue limit funding. The trigger reduces the revenue limit by \$5,249,977 each year.
- Property tax estimates are provided by the San Diego County Assessor's Office, using the most recent (May 2012) County Assessor information. Projections are for property tax revenue to remain flat for 2013-14 and 2014-15. State Aid is projected to fully fund revenue limit and backfill the property tax shortfall.
 - As a result of the elimination of redevelopment agencies (effective February 1, 2012), adjustments have been made to the payments of State Aid. This adjustment of \$11,598 is reflected in the cash flow projection as of May 31, 2012, which is included in this report.
- Revenue Limit Average Daily Attendance (ADA) is calculated using the greater of current year or prior year ADA. For the current fiscal year actual Period 2 ADA of 11,906.14 is used as it is greater than the prior year P2 ADA of 11,835.50. This is the first year since 2001-02 where current year ADA is greater than the prior year P2 ADA. Fiscal year 2013-14 and 2014-15 use the same figures and assume the enrollment and ADA levels will be flat.
- California Consumer Price Index (CPI) is projected using the School Services of California Dartboard forecast: 2.30% for 2011-12 and 2012-13, 2.40% for 2013-14 and 2.60% for 2014-15.
- Lottery revenue for 2011-12 is \$141.75; 2012-13 through 2014-15 is projected to be approximately \$142 per student (\$118 in unrestricted funds and \$24 in restricted funds). Funding is based upon the prior year's annual ADA.
- Using the San Diego County Treasurer's Office forecast, interest rates are projected to remain at .50% through 2014-15.

La Mesa-Spring Valley School District
2011-12 ESTIMATED ACTUALS ASSUMPTIONS
2012-13 TO 2014-15 ADOPTED MULTI-YEAR ASSUMPTIONS

- Salary step-and-column is projected using a 2% increase in 2013-14 and 2014-15 for Certificated and Classified object codes. Certificated, Classified Supervisor, and Administrator object codes are projected using a 1% increase for 2013-14 and 2014-15.

- Health and welfare benefits are projected using a 9% increase for 2012-13 and 10% for 2013-14 through 2014-15 for all active employees and retirees. Current year budgets have been adjusted for savings that occurred as a result of the change to the VEBA health plans. Adjustments were also made for plan and coverage changes that occurred during open enrollment. Final renewal rates for 2012-13 are not yet known; however, when the information becomes available it will be included in the interim revision budgets for 2012-13 as well as the multi-year projections for 2013-14 and 2014-15.

La Mesa-Spring Valley School District

2011-12 ESTIMATED ACTUALS ASSUMPTIONS

2012-13 TO 2014-15 ADOPTED MULTI-YEAR ASSUMPTIONS

REVENUE ASSUMPTIONS

REVENUE LIMIT SOURCES

- Projections for 2011-12 state aid have been calculated using actual P2 ADA and the state budget adopted in June 2011 as well as the May 2012 Governor's 2012-13 revised budget. Property taxes have been updated based on the May 2012 assessor's report, which included changes to both state aid and property taxes due to changes in redevelopment agency changes. The total changes to 2011-12 Revenue Limit Sources for these adjustments resulted in no changes.
- Changes to 2012-13 decrease revenue limit sources by (\$4,939,079). This decrease is a result of the assumption of the \$451 per ADA trigger cut to be enacted if the November 2012 tax initiatives fail. This reduction of funding is assumed to be on-going through 2014-15.

FEDERAL REVENUES

- Projections for 2011-12 are based on the most current funding information available and include prior year adjustments, deferred, and unused funds. Projections for 2012-13 through 2014-15 assume the same level of funding as in 2011-12 and do not include prior year funds. Adjustments have been made for one-time ARRA funds as well as minor adjustments to various other federal programs. The total changes to Federal Revenue in 2011-12 resulted in an increase of 14,579.
- Changes to 2012-13 decrease Federal Revenues by (\$1,382,333). The decrease is a result of one-time ARRA and 2010-11 carryover funds.

STATE REVENUES

- Projections for 2011-12 use the most current funding information available and include prior year adjustments, deferred, and unused funds. Projections for 2012-13 through 2014-15 are based on state budget information provided by School Services of California as well as the San Diego County Office of Education. The total increase in 2011-12 State Revenue is \$138,338 and is due to an increase in one-time Special Education Mental Health funds.
- Changes to 2012-13 decrease State Revenues by (\$508,152). The decrease is a result of the elimination of the Early Mental Health funds as well as prior year and one-time Special Education Mental Health funds.

LOCAL AND OTHER REVENUES

- Projections for 2011-12 used the most current funding information available and include prior year adjustments and carryover funds.
- The revenue and expenditure budgets for 2011-12 minigrant and donation funds are added as they are received and are equal, thus having no impact on the ending fund balance or reserves. In 2011-12 Donations increased by \$61,092.
- Changes to 2012-13 decrease Local Revenue by (\$577,116). The decrease is a result of donation and minigrant accounts being zeroed out. These are one-time funds and budgets are revised as received to avoid having an impact on the ending fund balance. In addition, the revenue/reimbursement, for an on-loan employee with the San Diego County Office of Education was reduced as was the expenditure budget associated with this employee. This change has a net zero impact on the unrestricted general fund budget for 2012-13.

La Mesa-Spring Valley School District
2011-12 ESTIMATED ACTUALS ASSUMPTIONS
2012-13 TO 2014-15 ADOPTED MULTI-YEAR ASSUMPTIONS

CONTRIBUTIONS – SPECIAL EDUCATION, TRANSPORTATION, RESTRICTED AND DEFERRED MAINTENANCE

- For 2011-12 the Special Education encroachment is estimated at \$3,867,330. The Home-to-School Transportation encroachment is estimated at \$151,420. The Home-to-School Transportation encroachment is offset or reduced by a contribution of Targeted Instruction Improvement Block Grant (TIIBG) funds. One half of the TIIBG funds totaling \$469,800 are contributed toward transportation expenditures. These funds are flexible and may be used for any instructional purpose. The Special Education Transportation encroachment is estimated at \$1,544,549 and the Restricted Maintenance encroachment is \$1,839,393. 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 Special Education encroachment is estimated at \$3,304,010. The Home-to-School Transportation encroachment is estimated at \$230,213. This encroachment is offset by the TIIBG funds. The Governor's 2012-13 May revised budget makes these programs flexible and allows them to be used for any instructional purpose. Funding levels for Transportation revenue are proposed to continue at a similar amount each year however, the funds will not have restrictions on their use or requirements to maintain a minimum level of transportation services.
- For 2011-12 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 \$477,776 in the Unrestricted General Fund. The District will also take advantage of these options through 2014-15.

La Mesa-Spring Valley School District
2011-12 ESTIMATED ACTUALS ASSUMPTIONS
2012-13 TO 2014-15 ADOPTED MULTI-YEAR ASSUMPTIONS

EXPENDITURE ASSUMPTIONS

- Salary projections for 2011-12 use actual calculated data for all existing employees, adjusted for step-and-column movement and program changes. Projections for 2012-13 through 2013-14 also include reductions and changes in certificated and classified staffing as well as salary rollbacks for all bargaining units. Adjustments have been made to 2012-13 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 2011-12 and proposed rates for 2012-13 through 2014-15.
- Health and welfare benefit projections for 2011-12 are adjusted to actual expenditures and include all changes that occurred during open enrollment. Adjustments resulted in savings of approximately \$362,000. For 2012-13 an increase of 9% is assumed and for 2013-14 through 2014-15 an increase of 10% is assumed. Health and welfare rates are based on the calendar year, January through December. When rates change, only a portion of the fiscal year is affected.
- Restricted program expenses are budgeted to equal anticipated revenues. Salary, benefits, supplies, and services expenditures have been adjusted for any known staffing or funding changes. As mentioned above, restricted programs have been adjusted in 2012-13 for carryover or one-time funds. Restricted program funding 2012-13 through 2014-15 is estimated to be funded at 2011-12 levels. Once the State Budget is adopted all changes will be incorporated into the first revision of 2012-13 District budget.
- Property and liability insurance costs have been adjusted based on the actual premiums paid for 2011-12 to the San Diego County JPA. The total cost is \$502,518. For 2012-13 the estimated cost is \$514,456. It is assumed the projections through 2014-15 will increase by the annual CPI rate.

SDCOE Form MYP ~ General Fund Multi-Year Assumptions and

Projection

SACS Form MYP ~ General Fund Multi-Year Projection

SDCOE Revenue Limit Assumptions & Multi-Year Revenue Limit
Projection ~ 2011-12 through 2014-15

SACS Form RL ~ Revenue Limit Summary 2011-12 & 2012-13

SACS Form 01CS ~ Criteria & Standards Review

**Multi-Year Projection Assumptions Sheet
Adopted Budget 2012-13**

SCHOOL DISTRICT : La Mesa-Spring Valley Elementary

DESCRIPTION	Data in shaded areas are provided by SDCOE (for information only)				
	SDCOE	FY 2012-13	FY 2013-14	FY 2014-15	
	Assumptions	(Base Year)	(Project YR 1)	(Project YR 2)	
Statutory COLA - (SSC Dartboard)		3.24%	2.50%	2.70%	
Funded COLA - (Revenue Limit)		3.24%	2.50%	2.70%	
Funded COLA - (Categorical)		0.00%	2.50%	2.70%	
Revenue Limit Deficit - (SSC Dartboard & SDCOE Est)		22.272%	22.272%	22.272%	
California Consumer Price Index - (SSC Dartboard)		2.30%	2.40%	2.60%	
Lottery Per ADA (SSC Dartboard)	Unrestricted	\$118.00	\$118.00	\$118.00	
	Restricted	\$23.75	\$23.75	\$23.75	
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%	0.00%	
Projected Budget Reduction	Unrestricted	0.00%	-6,840,000.00	-7,525,000.00	
	Restricted				
Average Daily Attendance (ADA) Projections	(District Input)	11,906.14	11,906.14	11,906.14	
	% Change		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:					
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		10.00%	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		10.00%	10.00%	10.00%
OPEB Active Employee Costs (% increase)	3751-3752		10.00%	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%
			Unrestricted	Restricted	Combined
FY 2012-13 General Fund Beginning Balances (District Input)		\$	9,119,992	\$ -	\$ 9,119,992
(+/-) Audit Adjustment (District Input)		\$	-	\$ -	\$ -
Net Beginning Balance		\$	9,119,992	\$ -	\$ 9,119,992

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

**Multi-Year Projections Summary Report
La Mesa-Spring Valley Elementary Adopted Budget 2012-13**

DESCRIPTION	OBJECT CODE	FY 2012-13 Current (Base Year)			FY 2013-14 First Projected Year			FY 2014-15 Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A Beginning Balance as of July 1		\$9,119,992	\$0	\$9,119,992	\$2,858,200	\$0	\$2,858,200	\$2,858,200	\$0	\$2,858,200
B Revenues										
1 Revenue Limit Sources	8010-8099	53,210,455	2,182,342	55,392,797	54,675,293	2,227,894	56,903,187	56,142,355	2,273,254	58,415,609
2 Federal Revenues	8100-8299	201,309	5,849,539	6,050,848	201,309	5,849,539	6,050,848	201,309	5,849,539	6,050,848
3 Other State Revenues	8300-8599	9,894,588	3,834,310	13,728,898	10,107,002	3,923,133	14,030,135	10,341,958	4,021,423	14,363,381
4 Other Local Revenues	8600-8799	406,850	7,178,582	7,585,432	412,006	7,322,738	7,734,744	417,727	7,482,318	7,900,045
5 Total Revenues		63,713,202	19,044,773	82,757,975	65,395,611	19,323,304	84,718,915	67,103,349	19,626,534	86,729,883
Beginning Balance & Revenue (A+B5)		\$72,833,194	\$19,044,773	\$91,877,967	\$68,258,811	\$19,323,304	\$87,577,115	\$68,773,299	\$19,626,535	\$89,399,834
C Expenditures										
1 Certificated Salaries	1000-1999	36,562,840	8,897,254	45,460,094	37,257,606	9,061,707	46,319,313	37,965,961	9,229,432	47,195,394
2 Classified Salaries	2000-2999	8,081,787	6,732,110	14,813,897	8,222,965	6,846,177	15,069,142	8,366,908	6,962,494	15,329,402
3 Employee Benefits	3000-3999	13,128,217	5,304,665	18,432,882	13,805,235	5,574,849	19,380,084	14,538,208	5,867,554	20,405,762
4 Books & Supplies	4000-4999	1,319,871	2,938,433	4,258,304	1,351,548	3,008,955	4,360,503	1,386,688	3,087,188	4,473,876
5 Services, Other Operating Exp	5000-5999	3,962,287	2,308,090	6,270,377	4,068,055	2,364,995	6,433,050	4,185,387	2,428,122	6,613,509
6 Capital Outlay	6000-6999	61,700	16,000	77,700	63,181	16,384	79,565	64,824	16,810	81,633
7 Other Outgo - exclude Direct Sup.	7100-7299	0	0	0	0	0	0	0	0	0
8 Debt Service	7400-7499	32,559	0	32,559	32,559	0	32,559	32,559	0	32,559
9 Direct Support/Indirect Costs	7300-7399	(224,356)	200,591	(23,765)	(229,741)	205,405	(24,335)	(235,714)	210,746	(24,968)
10 CSR Reduction (for info only)	1000-7999									
11 Projected Budget Reduction		0	0	0	(6,840,000)	0	(6,840,000)	(7,525,000)	0	(7,525,000)
12 Total Expenditures:		\$62,924,905	\$26,397,143	\$89,322,048	\$57,731,408	\$27,078,473	\$84,809,881	\$58,779,822	\$27,802,346	\$86,582,168
D Intertfund Xfers/Other Sources										
1 Transfers In	8910-8929	430,563	0	430,563	30,999	0	30,999	30,999	0	30,999
2 Transfers Out	7610-7629	128,282	0	128,282	128,282	0	128,282	128,282	0	128,282
3 Sources	8930-8979	0	0	0	0	0	0	0	0	0
4 Uses	7630-7699	0	0	0	0	0	0	0	0	0
5 Contributions	8980-8999	(7,352,370)	7,352,370	0	(7,755,169)	7,755,169	0	(8,175,812)	8,175,812	0
E Net Increase (Decrease) In Fund Balance		(\$6,261,792)	\$0	(\$6,261,792)	(\$188,250)	\$0	(\$188,249)	\$50,432	\$0	\$50,432
F Ending Balance		\$2,858,200	\$0	\$2,858,200	\$2,669,950	\$0	\$2,669,951	\$2,720,382	\$0	\$2,720,383
1 Revolving Cash	9711	43,650	0	43,650	43,650	0	43,650	43,650	0	43,650
2 Other Reserves	97xx	73,541	0	73,541	73,541	0	73,541	73,541	0	73,541
3 Restricted	9740	0	0	0	0	0	0	0	0	0
4 Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
5 Other Commitments	9760	0	0	0	0	0	0	0	0	0
6 Assigned - Other Assignments	9780	57,499	0	57,499	4,614	0	4,614	1,878	0	1,878
7 Reserve for Economic Uncertainties	9790	2,683,510	0	2,683,510	2,548,145	0	2,548,145	2,601,314	0	2,601,314
8 Unassigned/Unappropriated Amount	9790	0	0	0	0	0	0	(0)	0	0
G Components of Ending Fund Balance Total		\$2,858,200	\$0	\$2,858,200	\$2,669,950	\$0	\$2,669,951	\$2,720,382	\$0	\$2,720,383
Reserve Percentage Level for this district:		3.00%		3% Calculated Reserve, or \$50,000 (greater of the two)						
FY 2012-13 ADA Input Sheet (District):		11,906.14		Total Reserves	3% Calculated	Difference*				
				FY 2012-13 Bud	\$2,663,510	\$0	\$0			
				FY 2013-14 Proj	\$2,548,145	\$0	\$0			
				FY 2014-15 Proj	\$2,601,314	\$2,601,314	\$0			
FY 2013-14 Unappropriated Amount is:		Positive								
FY 2014-15 Unappropriated Amount is:		Positive								

*NOTE: Negative number means reserve % not met compares amount in 9770 only.
*NOTE: negative number means reserve % not met compares amount in 9770 only. A difference of 0 does not necessarily mean the Unappropriated Amount is positive

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	53,210,455.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,423.05	2.37%	6,575.21	2.45%	6,735.99
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		8.62	2.55%	8.84	2.49%	9.06
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		11,906.14	0.00%	11,906.14	0.00%	11,906.14
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		76,576,363.45	2.37%	78,390,621.07	2.45%	80,307,509.61
e. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%	105,250.00	2.49%	107,870.00
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		76,576,363.45	2.51%	78,495,871.07	2.45%	80,415,379.61
g. Deficit Factor (Form RL, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		59,521,275.78	2.51%	61,013,270.67	2.45%	62,505,266.26
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
j. Revenue Limit Transfers (Objects 8091 and 8097)		(1,817,158.00)	2.51%	(1,862,710.00)	2.44%	(1,908,070.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(4,493,663.00)	-0.41%	(4,475,268.00)	-0.46%	(4,454,842.00)
l. Total Revenue Limit Sources (Sum lines A1h thru A1l) (Must equal line A1)		53,210,454.78	2.75%	54,675,292.67	2.68%	56,142,354.26
2. Federal Revenues	8100-8299	201,309.00	0.00%	201,309.00	0.00%	201,309.00
3. Other State Revenues	8300-8599	9,894,588.00	2.15%	10,107,002.00	2.32%	10,341,958.00
4. Other Local Revenues	8600-8799	406,850.00	1.27%	412,006.00	1.39%	417,727.00
5. Other Financing Sources						
a. Transfers In	8900-8929	430,563.00	-92.80%	30,999.00	0.00%	30,999.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(7,352,370.00)	5.48%	(7,755,169.00)	5.42%	(8,175,812.00)
6. Total (Sum lines A1l thru A5)		56,791,394.78	1.55%	57,671,439.67	2.23%	58,958,535.26
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				36,562,840.00		37,257,606.00
b. Step & Column Adjustment				694,766.00		708,355.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,562,840.00	1.90%	37,257,606.00	1.90%	37,965,961.00
2. Classified Salaries						
a. Base Salaries				8,081,787.00		8,222,965.00
b. Step & Column Adjustment				141,178.00		143,943.00
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	8,081,787.00	1.75%	8,222,965.00	1.75%	8,366,908.00
3. Employee Benefits	3000-3999	13,128,217.00	5.16%	13,805,235.00	5.31%	14,538,208.00
4. Books and Supplies	4000-4999	1,319,871.00	2.40%	1,351,548.00	2.60%	1,386,688.00
5. Services and Other Operating Expenditures	5000-5999	3,962,287.00	2.67%	4,068,055.00	2.88%	4,185,387.00
6. Capital Outlay	6000-6999	61,700.00	2.40%	63,181.00	2.60%	64,824.00
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	(224,356.00)	2.40%	(229,741.00)	2.60%	(235,714.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	128,282.00	0.00%	128,282.00	0.00%	128,282.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(6,840,000.00)		(7,525,000.00)
11. Total (Sum lines B1 thru B10)		63,053,187.00	-8.24%	57,859,690.00	1.81%	58,908,103.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(6,261,792.22)		(188,250.33)		50,432.26
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,119,992.20		2,858,199.98		2,669,949.65
2. Ending Fund Balance (Sum lines C and D1)		2,858,199.98		2,669,949.65		2,720,381.91
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	117,191.00		117,191.00		117,191.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	57,498.93		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,683,510.27				
2. Unassigned/Unappropriated	9790	0.00		2,552,758.65		2,603,190.91
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,858,200.20		2,669,949.65		2,720,381.91

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,683,510.27		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		2,552,758.65		2,603,190.91
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	1,058,637.38		1,186,881.00		1,315,163.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,742,147.65		3,739,639.65		3,918,353.91
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.						
These reductions are necessary if the full trigger (as proposed in Governors May Revise) is implemented. The Budget Study Committee continues to meet and will bring recommendations to the board for consideration. Negotiations with both Classified and Certificated Associations are on-going.						

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	2,182,342.00	2.09%	2,227,894.00	2.04%	2,273,254.00
2. Federal Revenues	8100-8299	5,849,539.00	0.00%	5,849,539.00	0.00%	5,849,539.00
3. Other State Revenues	8300-8599	3,834,310.00	2.32%	3,923,133.00	2.51%	4,021,423.00
4. Other Local Revenues	8600-8799	7,178,582.00	2.01%	7,322,738.00	2.18%	7,482,318.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	7,352,370.00	5.48%	7,755,169.00	5.42%	8,175,812.00
6. Total (Sum lines A1 thru A5)		26,397,143.00	2.58%	27,078,473.00	2.67%	27,802,346.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,897,254.00		9,061,707.00
b. Step & Column Adjustment				164,453.00		167,725.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,897,254.00	1.85%	9,061,707.00	1.85%	9,229,432.00
2. Classified Salaries						
a. Base Salaries				6,732,110.00		6,846,177.00
b. Step & Column Adjustment				114,067.00		116,317.00
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	6,732,110.00	1.69%	6,846,177.00	1.70%	6,962,494.00
3. Employee Benefits	3000-3999	5,304,665.00	5.09%	5,574,849.00	5.25%	5,867,554.00
4. Books and Supplies	4000-4999	2,938,433.00	2.40%	3,008,955.00	2.60%	3,087,188.00
5. Services and Other Operating Expenditures	5000-5999	2,308,090.00	2.47%	2,364,995.00	2.67%	2,428,122.00
6. Capital Outlay	6000-6999	16,000.00	2.40%	16,384.00	2.60%	16,810.00
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	200,591.00	2.40%	205,406.00	2.60%	210,746.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		26,397,143.00	2.58%	27,078,473.00	2.67%	27,802,346.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.43		0.43		0.43
2. Ending Fund Balance (Sum lines C and D1)		0.43		0.43		0.43
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	(0.66)		0.00		0.00
b. Restricted	9740	1.09		0.43		0.43
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.43		0.43		0.43

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	55,392,797.00	2.73%	56,903,186.67	2.66%	58,415,608.26
2. Federal Revenues	8100-8299	6,050,848.00	0.00%	6,050,848.00	0.00%	6,050,848.00
3. Other State Revenues	8300-8599	13,728,898.00	2.19%	14,030,135.00	2.38%	14,363,381.00
4. Other Local Revenues	8600-8799	7,585,432.00	1.97%	7,734,744.00	2.14%	7,900,045.00
5. Other Financing Sources						
a. Transfers In	8900-8929	430,563.00	-92.80%	30,999.00	0.00%	30,999.00
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)		83,188,537.78	1.88%	84,749,912.67	2.37%	86,760,881.26
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				45,460,094.00		46,319,313.00
b. Step & Column Adjustment				859,219.00		876,080.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	45,460,094.00	1.89%	46,319,313.00	1.89%	47,195,393.00
2. Classified Salaries						
a. Base Salaries				14,813,897.00		15,069,142.00
b. Step & Column Adjustment				255,245.00		260,260.00
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	14,813,897.00	1.72%	15,069,142.00	1.73%	15,329,402.00
3. Employee Benefits	3000-3999	18,432,882.00	5.14%	19,380,084.00	5.29%	20,405,762.00
4. Books and Supplies	4000-4999	4,258,304.00	2.40%	4,360,503.00	2.60%	4,473,876.00
5. Services and Other Operating Expenditures	5000-5999	6,270,377.00	2.59%	6,433,050.00	2.81%	6,613,509.00
6. Capital Outlay	6000-6999	77,700.00	2.40%	79,565.00	2.60%	81,634.00
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	(23,765.00)	2.40%	(24,335.00)	2.60%	(24,968.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	128,282.00	0.00%	128,282.00	0.00%	128,282.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(6,840,000.00)		(7,525,000.00)
11. Total (Sum lines B1 thru B10)		89,450,330.00	-5.04%	84,938,163.00	2.09%	86,710,449.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(6,261,792.22)		(188,250.33)		50,432.26
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,119,992.63		2,858,200.41		2,669,950.08
2. Ending Fund Balance (Sum lines C and D1)		2,858,200.41		2,669,950.08		2,720,382.34
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	117,190.34		117,191.00		117,191.00
b. Restricted	9740	1.09		0.43		0.43
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	57,498.93		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,683,510.27		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		2,552,758.65		2,603,190.91
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,858,200.63		2,669,950.08		2,720,382.34

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,683,510.27		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		2,552,758.65		2,603,190.91
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.66)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,058,637.38		1,186,881.00		1,315,163.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,742,146.99		3,739,639.65		3,918,353.91
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.18%		4.40%		4.52%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		11,904.71		11,904.71		11,904.71
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		89,450,330.00		84,938,163.00		86,710,449.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		89,450,330.00		84,938,163.00		86,710,449.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,683,509.90		2,548,144.89		2,601,313.47
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,683,509.90		2,548,144.89		2,601,313.47
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Revenue Limit Assumptions

District Name: La Mesa-Spring Valley
 District Type: Elementary
 Period: P-2

	2011-12	2012-13	2013-14	2014-15
COLA	1.0224	1.0324	1.025	1.027
Elementary COLA	137	203	161	178
High School COLA	164	243	194	214
Unified COLA	143	212	169	187
Revenue Limit Deficit	0.79398	0.77728	0.77728	0.77728
Categorical COLA	0.00	0.00	1.025	1.027
1981-82 PERS Rate	0.1302	0.1302	0.1302	0.1302
PERS Rate	0.10923	0.11417	0.11417	0.11417
PERS Restoration Rate	0.2975922855	0.3720	0.3720	0.3720
PERS School Safety Rate	0.41729	0.41729	0.41729	0.41729
PERS Rate Safety Restoration	0.1980	0.1980	0.1980	0.1980
CPI	1.025	1.023	1.024	1.026
SUI Rate	1.61%	1.10%	1.10%	1.10%
Apprentice Rate	5.04	5.04	5.04	5.04
Apprentice Rate for Excess (Annual Only)	0.00	0.00	0.00	0.00
Community Day School Expelled Funding Rate	2,804.19	2,895.05	2,967.43	3,047.55
Community Day School Amount per Day of Operation	636.22	656.83	673.25	691.43
Community Day School Adjustment Factor	0.80119	0.80119	0.80119	0.80119
Per ADA Reduction Due to Trigger		\$ 441	\$ 441	\$ 441
Basic Aid Additional Cut	8.92%	9.57%	8.92%	8.92%

Code Definitions

- A: Assumption
- C: Calculated
- I: Input Required
- NA: Not Applicable
- S: Supplemental Schedule Required

School District Revenue Limit

La Mesa-Spring Valley
P-2

	Code	2011-12 Projection	2012-13 Projection	2013-14 Projection	2014-15 Projection
Prior Year Base Revenue Limit (Before AB 851 Add-on)	I/C	* \$ 6,083.05	\$ 6,220.05	\$ 6,423.05	\$ 6,584.05
COLA:					
Elementary:		2011-12 \$137	2012-13 \$203	2013-14 \$161	2014-15 \$178
High:		\$164	\$243	\$194	\$214
Unified:		\$143	\$212	\$169	\$187
Base Revenue Limit (Excluding Add-ons)	C	* \$ 137	\$ 203	\$ 161	\$ 161
Add-on per ADA for Meals, BTS and Adjustments (AB 851) (Adjusted by the COLA)	C	A-1 \$ 6,220.05	024 \$ 6,423.05	\$ 6,584.05	\$ 6,745.05
Revenue Limit ADA (School District ADA Line C-1)	C	A-2 8.35	719 8.62	8.84	9.06
	S	A-3 11,906.14	033 11,906.14	11,906.14	11,906.14
Total Revenue Limit					
Total Base Revenue Limit (A-1 * A-3)	C	B-1 \$ 74,056,786	034 \$ 76,473,733	\$ 78,390,621	\$ 80,307,510
Add-on for Meals, BTS and Adjustments (AB 851) (A-2 * A-3)	C	B-2 \$ 99,416	724 102,631	105,250	107,870
Allowance for Necessary Small School (Small Schools Line D-3)	S	B-3 \$ 0	489 \$ 0	\$ 0	\$ 0
Total Base Revenue Limit with Add-on for Meals, BTS, and Adjustments (AB 851) and Necessary Small School Allowance (B-1 + B-2 + B-3)	C	B-4 \$ 74,156,202	213 \$ 76,576,364	\$ 78,495,871	\$ 80,415,380
Special Revenue Limit Adjustments	NA	B-5 \$ 0	274 \$ 0	\$ 0	\$ 0
Miscellaneous Revenue Limit Adjustments	NA	B-6 \$ 0	276 \$ 0	\$ 0	\$ 0
All Charter District Revenue Limit Adjustment	NA	B-7 \$ 0	217 \$ 0	\$ 0	\$ 0
Class Size Penalties Adjustment	I	B-8 \$ 173	\$	\$	\$
Center for Advance Research and Technology (CART) Adjustment	NA	B-9 \$ 0	659 \$ 0	\$ 0	\$ 0
Revenue Limit subject to the Deficits (Sum of B-4 through B-6 - B-7 - B-8 + B-9)	C	C-1 \$ 74,156,202	082 \$ 76,576,364	\$ 78,495,871	\$ 80,415,380
Deficit Factor	A	C-2 0.79398	281 0.77728	0.77728	0.77728
Total Deficit Revenue Limit (C-1 * C-2)	C	C-3 \$ 58,878,541	284 \$ 59,521,276	\$ 61,013,271	\$ 62,505,267
Unemployment Insurance Revenue (Unemployment Insurance Line A-3)	S	D-1 \$ 1,096,393	060 \$ 763,167	\$ 781,734	\$ 802,331
Longer Day/Year Penalty	I	D-2 \$ 287	\$	\$	\$
Excess ROC/P Reserves Adjustment	NA	D-3 \$ 0	288 \$ 0	\$ 0	\$ 0
PERS Adjustment (PERS Line A-12)	S	D-4 \$ 223,298	195 \$ 156,275	\$ 160,079	\$ 164,299
San Francisco Unified School District PERS Adjustment	NA	D-5 \$ 0	654 \$ 0	\$ 0	\$ 0
PERS Safety Adjustment		D-6 \$ 0	205 \$ 0	\$ 0	\$ 0
Total Revenue Limit (Sum of C-3 + D-1 - D-2 - D-3 - D-4 + D-5 + D-6)	C	E-1 \$ 59,751,636	088 \$ 60,128,168	\$ 61,634,926	\$ 63,143,299
Local Revenue (Local Revenue Line C-1)	S	E-2 \$ 20,594,522	126 \$ 20,624,820	\$ 20,624,820	\$ 20,624,820
Charter School General Purpose Block Grant Offset (Unified District Post 7/1/05 Conversion Charter Schools Only)	I	E-3 \$ 293	\$	\$	\$
Total State Aid (Includes County Office Funds to be Transferred) ((E-1 - E-2 - E-3); if < 0, E-4 = 0)	C	E-4 \$ 39,157,114	111 \$ 39,503,348	\$ 41,010,106	\$ 42,518,479
Excess Tax Amount ((E-1 - E-2 - E-3); if > 0, F-1 = 0)	C	F-1 \$ 0.00	545 \$ 0.00	\$ 0.00	\$ 0.00
Additional Items in Object 8011					
Total COE Transfer (County Transfer Line E-1)	S	* -6,779	-6,853	-7,025	-7,196
Basic Aid District of Choice	S	*			
Basic Aid Charter Adjustment	S	*			
Total State Aid Object 8011 (Line E-4 plus sum of Additional Items in Object 8011)	C	* \$ 39,150,335	\$ 39,496,495	\$ 41,003,081	\$ 42,511,283
Additional Reductions					
Per ADA Reduction	C		\$ -5,249,977	\$ -5,249,977	\$ -5,249,977
Total State Aid Object 8011 - After Reduction	C	\$ 39,150,335	\$ 34,246,518	\$ 35,753,104	\$ 37,261,306
Basic Aid Additional Cut Click Here to Calculate 2012-13 & 2013-14 & 2014-15	C	0	0	0	0
Total State Aid Object 8011/8590 - After Additional Cuts	C	39,150,335	34,246,518	35,753,104	37,261,306
Additional Items					
Apprenticeship Funding (Apprentice Line A-9)	S	* \$ 0	\$ 0	\$ 0	\$ 0
Community Day School Additional Funding (A-7)	S	* \$ 22,910	22,910	23,417	23,979
Community Day School Additional Funding for Mandatory Expelled Pupils (C-1)	S	* \$ 0	0	0	0
Core Academic Program Funding (Supplemental Instruction A-8)	S	* \$ 167,094	167,094	169,957	173,126
Remedial Funding (Supplemental Instruction C-8)	S	* \$ 106,053	106,053	108,030	110,219
Retained and Recommended for Retention Funding (Supplemental Instruction D-8)	S	* \$ 161,721	161,721	164,737	168,074
Low STAR Score and At Risk of Retention Funding (Supplemental Instruction E-8)	S	* \$ 0	0	0	0
Total Additional Items		\$ 457,778	\$ 457,778	\$ 466,141	\$ 475,398

¹ AB 851 converts the funding for the Meals for Needy Pupils, Minimum Beginning Teacher Salary, and the Jack O'Connell Beginning Teacher Salary Incentive programs into an add-on to the base revenue limit. The AB851 Add-on is increased by COLA each year.

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,083.05	6,220.05
2. Inflation Increase	0041	137.00	203.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,220.05	6,423.05
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,220.05	6,423.05
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	8.35	8.62
c. Revenue Limit ADA	0033	11,906.14	11,906.14
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	74,156,202.38	76,576,363.45
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	74,156,202.38	76,576,363.45
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.79398	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	58,878,541.57	59,521,275.78
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	1,096,393.00	763,167.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	223,298.00	156,275.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	873,095.00	606,892.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	59,751,636.57	60,128,167.78

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	20,594,522.00	20,624,820.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721		
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	20,594,522.00	20,624,820.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	39,157,114.57	39,503,347.78
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	6,779.00	6,853.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		(5,249,977.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(6,779.00)	(5,256,830.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	39,150,335.57	34,246,517.78
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	39,150,335.57	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	167,094.00	167,094.00
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	267,774.00	267,774.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	22,910.00	22,910.00

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

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: Enter data in the Revenue Limit ADA, Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5c [5b])	Estimated/Unaudited Actuals (Form RL, Line 5c [5b])		
Third Prior Year (2009-10)	12,205.84	12,219.88	N/A	Met
Second Prior Year (2010-11)	12,052.59	12,050.28	0.0%	Met
First Prior Year (2011-12)	11,874.36	11,906.14	N/A	Met
Budget Year (2012-13) (Criterion 4A1, Step 2a)	11,906.14			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2009-10)		12,505	12,544	N/A	Met
Second Prior Year (2010-11)		12,343	12,388	N/A	Met
First Prior Year (2011-12)		12,303	12,303	0.0%	Met
Budget Year (2012-13)		12,209			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget 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: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	12,038	12,544	96.0%
Second Prior Year (2010-11)	11,874	12,388	95.9%
First Prior Year (2011-12)	11,905	12,303	96.8%
		Historical Average Ratio:	96.2%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	96.7%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2012-13)	11,905	12,209	97.5%	Not Met
1st Subsequent Year (2013-14)	11,905	12,209	97.5%	Not Met
2nd Subsequent Year (2014-15)	11,905	12,209	97.5%	Not 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 NOT MET** - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Enrollment reduction is estimated due to change in kindergarten age requirement.

4. CRITERION: Revenue Limit

STANDARD: Projected revenue limit for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population and the funded cost-of-living adjustment (COLA) plus or minus one percent.

For basic aid districts, projected revenue limit has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected revenue limit has not changed from the prior fiscal year by more than the funded cost-of-living adjustment plus or minus one percent.

4A1. Calculating the District's Revenue Limit Standard

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year columns for Step 1a and Step 2a will be extracted; if not, enter data for the two subsequent years. In addition, the deficit factor, Step 1b, for the two subsequent years will be extracted from Form MYP if it exists; if not, it will link from the Budget Year column, but may be overwritten. All other data are extracted or calculated.

Projected Revenue Limit

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,220.05	6,423.05	6,575.21	6,735.99
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.79398	0.77728	0.77728	0.77728
c. Funded BRL per ADA (Step 1a times Step 1b)	4,938.60	4,992.51	5,110.78	5,235.75
d. Prior Year Funded BRL per ADA		4,938.60	4,992.51	5,110.78
e. Difference (Step 1c minus Step 1d)		53.91	118.27	124.97
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.09%	2.37%	2.45%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	11,906.14	11,906.14	11,906.14	11,906.14
b. Prior Year Revenue Limit (Funded) ADA		11,906.14	11,906.14	11,906.14
c. Difference (Step 2a minus Step 2b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.00%	0.00%	0.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)				
		1.09%	2.37%	2.45%
Revenue Limit Standard (Step 3, plus/minus 1%):		.09% to 2.09%	1.37% to 3.37%	1.45% to 3.45%

4A2. Alternate Revenue Limit Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected Revenue Limit (applicable if Form RL, Budget column, line 31, is zero)

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	20,594,522.00	20,624,820.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected Revenue Limit (applicable if Form RL, Budget column, line 6, is greater than zero, and line 5c, RL ADA, is zero)

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for Revenue Limit; all other data are extracted or calculated.

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	59,744,857.00	54,871,338.00	56,377,924.00	57,886,126.00
District's Projected Change in Revenue Limit:		-8.16%	2.75%	2.68%
Revenue Limit Standard:		.09% to 2.09%	1.37% to 3.37%	1.45% to 3.45%
Status:		Not Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

- 1a. STANDARD NOT MET - Projected change in revenue limit is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting revenue limit.

Explanation:
(required if NOT met)

Reduction or change in 2012-13 is due to the assumption of the trigger implementation of \$441 per ADA

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget 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: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2009-10)	61,286,494.97	66,392,832.74	92.3%
Second Prior Year (2010-11)	56,609,813.07	61,613,814.91	91.9%
First Prior Year (2011-12)	57,956,112.00	65,027,168.00	89.1%
	Historical Average Ratio:		91.1%

	Budget 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):	88.1% to 94.1%	88.1% to 94.1%	88.1% to 94.1%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2012-13)	57,772,844.00	62,924,905.00	91.8%	Met
1st Subsequent Year (2013-14)	59,285,806.00	57,731,408.00	102.7%	Not Met
2nd Subsequent Year (2014-15)	60,871,077.00	58,779,821.00	103.6%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

There is an unallocated budget reduction of \$6,840,000 in 2013-14 and 7,525,000 in 2014-15. These reductions will be needed if the full trigger of \$441 is implemented. Changes and budget reduction plans will be reported in future budget reports and multi-year projections as more information and actual funding levels are known.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	1.09%	2.37%	2.45%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.91% to 11.09%	-7.63% to 12.37%	-7.55% to 12.45%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.91% to 6.09%	-2.63% to 7.37%	-2.55% to 7.45%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2011-12)	7,433,181.00		
Budget Year (2012-13)	6,050,848.00	-18.60%	Yes
1st Subsequent Year (2013-14)	6,050,848.00	0.00%	No
2nd Subsequent Year (2014-15)	6,050,848.00	0.00%	No

Explanation: (required if Yes) One time Federal Funds, Ed Jobs, Special Ed ARRA, Title I Program Improvement as well as various other Federal Program carryover funds are included in the 2011-12 budget and are not included in subsequent years budget projections

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2011-12)	14,237,050.00		
Budget Year (2012-13)	13,728,898.00	-3.57%	No
1st Subsequent Year (2013-14)	14,030,135.00	2.19%	No
2nd Subsequent Year (2014-15)	14,363,381.00	2.38%	No

Explanation: (required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2011-12)	8,162,548.00		
Budget Year (2012-13)	7,585,432.00	-7.07%	Yes
1st Subsequent Year (2013-14)	7,734,744.00	1.97%	No
2nd Subsequent Year (2014-15)	7,900,045.00	2.14%	No

Explanation: (required if Yes) 2010-11 carryover and one-time funds are included in the 2011-12 revenue projections and are not included in subsequent years projections

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2011-12)	6,662,856.00		
Budget Year (2012-13)	4,258,304.00	-36.09%	Yes
1st Subsequent Year (2013-14)	4,360,503.00	2.40%	No
2nd Subsequent Year (2014-15)	4,473,876.00	2.60%	No

Explanation: (required if Yes) 2010-11 carryover and one-time deferred and unused grant funds are budgeted in these objects in 2011-12. The subsequent year projections do not include any carryover funds.

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

First Prior Year (2011-12)	7,268,105.00		
Budget Year (2012-13)	6,270,377.00	-13.73%	Yes
1st Subsequent Year (2013-14)	6,433,050.00	2.59%	No
2nd Subsequent Year (2014-15)	6,613,509.00	2.81%	No

Explanation:
(required if Yes)

One time expenditures for one-time revenues are included in 2011-12 in these objects and they are not included in subsequent years projections.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2011-12)	29,832,779.00		
Budget Year (2012-13)	27,365,178.00	-8.27%	Met
1st Subsequent Year (2013-14)	27,815,727.00	1.65%	Met
2nd Subsequent Year (2014-15)	28,314,274.00	1.79%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2011-12)	13,930,961.00		
Budget Year (2012-13)	10,528,681.00	-24.42%	Not Met
1st Subsequent Year (2013-14)	10,793,553.00	2.52%	Met
2nd Subsequent Year (2014-15)	11,087,385.00	2.72%	Met

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

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

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

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

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

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

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

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

2010-11 carryover and one-time deferred and unused grant funds are budgeted in these objects in 2011-12. The subsequent year projections do not include any carryover funds.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

One time expenditures for one-time revenues are included in 2011-12 in these objects and they are not included in subsequent years projections.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amounts required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance/Restricted Maintenance Account), if applicable.

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: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	89,450,330.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	89,450,330.00	894,503.30	1,747,053.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard 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 reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2009-10)	Second Prior Year (2010-11)	First Prior Year (2011-12)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	6,098,914.19	2,799,300.00	
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	0.00	0.00	
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)			3,833,704.65
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)			0.00
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(0.66)
f. Available Reserves (Lines 1a through 1e)	6,098,914.19	2,799,300.00	3,833,703.99
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	100,629,744.22	93,309,986.15	95,886,719.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			
c. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c)	100,629,744.22	93,309,986.15	95,886,719.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	6.1%	3.0%	4.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.0%	1.0%	1.3%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2009-10)	(2,415,533.94)	66,968,493.18	3.6%	Not Met
Second Prior Year (2010-11)	4,630,442.11	61,710,155.56	N/A	Met
First Prior Year (2011-12)	(2,907,012.00)	65,155,450.00	4.5%	Not Met
Budget Year (2012-13) (Information only)	(6,261,792.00)	63,053,187.00		

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 levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

Deficit spending in 2009-10 is a result of declining enrollment. The District had one-time ARRA funds 10-11 and is the reason for the surplus. Significant cuts were implemented in 2011-12 however deficit spending is projected due to unanticipated mid-year triggers, increase in rev limit deficits as well as reductions that were implemented in January 2012. The District will again project deficit spending due to the projected deficit on the rev limit funding and the potential \$441 per ADA cut. The District Budget Study Committee will continue to meet to make recommendations to the Board and negotiations are on-going with both associations

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2009-10)	6,186,771.68	9,812,096.03	N/A	Met
Second Prior Year (2010-11)	6,247,908.03	7,396,562.09	N/A	Met
First Prior Year (2011-12)	10,307,497.09	12,027,004.20	N/A	Met
Budget Year (2012-13) (Information only)	9,119,992.20			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. **STANDARD MET** - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	District ADA		
5% or \$62,000 (greater of)	0	to	300
4% or \$62,000 (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 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.

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B):	11,905	11,905	11,905
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 MYP 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; Budget Year data are extracted.

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	89,450,330.00	84,938,163.00	86,710,449.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	89,450,330.00	84,938,163.00	86,710,449.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,683,509.90	2,548,144.89	2,601,313.47
6. Reserve Standard - by Amount (\$62,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,683,509.90	2,548,144.89	2,601,313.47

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,683,510.27		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	2,552,758.65	2,603,190.91
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(0.66)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	1,058,637.38	1,186,881.00	1,315,163.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	3,742,146.99	3,739,639.65	3,918,353.91
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.18%	4.40%	4.52%
District's Reserve Standard (Section 10B, Line 7):	2,683,509.90	2,548,144.89	2,601,313.47
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 - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2011-12)	(7,884,540.00)			
Budget Year (2012-13)	(7,352,370.00)	(532,170.00)	-6.7%	Met
1st Subsequent Year (2013-14)	(7,755,169.00)	402,799.00	5.5%	Met
2nd Subsequent Year (2014-15)	(8,175,812.00)	420,643.00	5.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2011-12)	849,508.00			
Budget Year (2012-13)	430,563.00	(418,945.00)	-49.3%	Not Met
1st Subsequent Year (2013-14)	30,999.00	(399,564.00)	-92.8%	Not Met
2nd Subsequent Year (2014-15)	30,999.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2011-12)	128,282.00			
Budget Year (2012-13)	128,282.00	0.00	0.0%	Met
1st Subsequent Year (2013-14)	128,282.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	128,282.00	0.00	0.0%	Met

1d. Impact of Capital Projects
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

In 1112 there is a one time transfer to the unrestricted general fund for excess reserve funds in reserve for capital outlay, in addition 1213 is the last year of an early retirement incentive payment reimbursement from reserve for capital outlay. The 1314 and 1415 transfers in are on-going and to reimburse the unrestricted general fund from the special reserve fund for wellness activities.

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

Explanation:
(required if NOT met)

--

1d. NO - There are no capital projects 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 payments for the budget year and two subsequent fiscal years.

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

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

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

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

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2012
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	General Fund 01-8000	General Fund 01-7400	82,097
Certificates of Participation				
General Obligation Bonds	17	Bond Fund 51	Bond Fund 51	41,680,342
Supp Early Retirement Program	1	Capital Outlay 40-9700	General Fund 03-3900/Reimb w Capital Reserve	311,584
State School Building Loans				
Compensated Absences	1	General Fund 01	General Fund 01	740,322

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2012
Supp. Early Retirement Pgm #2	3	General Fund 01	General Fund 01	1,518,019

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

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2011-12) Annual Payment (P & I)	Budget Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Supp. Early Retirement Pgm #2	533,837	533,837	533,837	0
Total Annual Payments:	4,437,136	4,162,968	4,291,797	3,727,072
Has total annual payment increased over prior year (2011-12)?		No	No	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 budget and two subsequent fiscal years.

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

S6C. 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 annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

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

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2. For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Retirees pay out of pocket costs in excess of District cap

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	23,972,309.00
b. OPEB unfunded actuarial accrued liability (UAAL)	23,972,309.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	
	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2011

5. OPEB Contributions

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	2,951,766.00	2,951,766.00	2,951,766.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,112,188.00	1,223,407.00	1,345,748.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,112,188.00	1,223,407.00	1,345,748.00
d. Number of retirees receiving OPEB benefits	182	182	182

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. 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 2-4)

Yes

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

The District participates in the San Diego Office of Education Fringe Benefits Consortium for Dental and Life Insurance. Additionally the district participates in the San Diego County Office of Education Joint Powers Authority for Property, Liability, and Workers Compensation Insurance. The funds are pooled with other member Districts and the reserve levels are actuarially determined by an independent consultant. The District is a member of the banking pool which has different levels of self insured retention than the small district pool.

3. Self-Insurance Liabilities
a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

0.00
0.00

4. Self-Insurance Contributions
a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
a. Required contribution (funding) for self-insurance programs	1,905,271.00	1,940,518.51	1,976,418.10
b. Amount contributed (funded) for self-insurance programs	1,905,271.00	1,940,518.51	1,976,418.10

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	569.9	575.3	575.3	575.3

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

Nov 01, 2011

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

Yes
Oct 12, 2011

If Yes, date of Superintendent and CBO certification:

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

Yes

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2011 End Date: Jun 30, 2014

5. Salary settlement:

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

- Are costs of H&W benefit changes included in the budget 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

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

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	369.6	368.2	368.2	368.2

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year			

or

Multiyear Agreement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Are any new costs from prior year settlements included in the budget?			
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			

Classified (Non-management) Step and Column Adjustments

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

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

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

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	46.0	44.5	44.5	44.5

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	0	0	0
0.0%	0.0%	0.0%	0.0%

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

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

Management/Supervisor/Confidential Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and column adjustments
3. Percent change in step & column over prior year

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

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

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

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review
