

La Mesa-Spring Valley School District

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

Memorandum

Date: 2/5/13

To: Board of Education

From: Lori Wigg, Assistant Superintendent Business
Robyn Adams, Director, Fiscal Services

Subject: 2012-13 Second Interim Report – Review and Approval

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

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

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

- Restricted Program Balances – Report of restricted program balances 2011-12 as of February 28, 2013.

Fiscal Impact (Income/Expenditures)

Based on the current year budget revisions, the unrestricted deficit is currently projected to be (\$2,573,141) and the restricted deficit is projected at (\$1,409,934). The restricted deficit is based on the assumption that all restricted funds carried over from 2011-12 (\$1,409,934) will be expended in the current fiscal year. Estimates of restricted ending fund balances are provided in this packet.

Please feel free to call with any questions.

Thank you for your continued support.

2012-13 2nd Interim Budget Revision Detail & Comparison to
2012-13 1st Interim Budget Detail

**2012-13 1ST INTERIM TO 2ND INTERIM COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2012-13 1ST INTERIM OCTOBER 31, 2012			2012-13 2ND INTERIM JANUARY 31, 2013			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUE LIMIT SOURCES									
Revenue Limit State Aid	\$ 39,108,230	\$ -		\$ 38,856,653	\$ -		\$ (251,577)	\$ -	\$ -
Revenue Limit State Aid - Prior Year Adj	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Homeowners Exemption	\$ 215,684	\$ -		\$ 215,684	\$ -		\$ -	\$ -	\$ -
Secured Roll Taxes	\$ 21,899,207	\$ -		\$ 21,899,207	\$ -		\$ -	\$ -	\$ -
Unsecured Roll Taxes	\$ 776,716	\$ -		\$ 776,716	\$ -		\$ -	\$ -	\$ -
Prior Years' Taxes	\$ 2,920	\$ -		\$ 3,932	\$ -		\$ 1,012	\$ -	\$ -
Supplemental Tax	\$ 417,980	\$ -		\$ 417,980	\$ -		\$ -	\$ -	\$ -
Education Revenue Augmentation Fund (EF)	\$ (2,631,173)	\$ -		\$ (2,631,173)	\$ -		\$ -	\$ -	\$ -
Community Redevelopment	\$ 347,819	\$ -		\$ 560,223	\$ -		\$ 212,404	\$ -	\$ -
Community Day School (Quest Academy)	\$ (121,019)	\$ 121,019		\$ (93,545)	\$ 93,545		\$ 27,474	\$ (27,474)	\$ -
Special Ed - Transfer	\$ (1,648,863)	\$ 1,648,863		\$ (1,639,970)	\$ 1,639,970		\$ 8,893	\$ (8,893)	\$ -
PERS Reduction	\$ 162,623	\$ -		\$ 161,891	\$ -		\$ (732)	\$ -	\$ -
Special Ed - Prop Tax Trnsfr per EC SELPA	\$ -	\$ 365,184		\$ -	\$ 365,184		\$ -	\$ -	\$ -
Special Ed - Property Tax Prior Yr Adj	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Total Revenue Limit Sources	\$ 58,530,124	\$ 2,135,066	\$ 60,665,190	\$ 58,527,598	\$ 2,098,699	\$ 60,626,297	\$ (2,526)	\$ (36,367)	\$ (38,893)
FEDERAL REVENUE									
PL874 M&O - Federal Impact Aid	\$ 51,306	\$ -		\$ 51,306	\$ -		\$ -	\$ -	\$ -
Tijuana Slough	\$ 3	\$ -		\$ 3	\$ -		\$ -	\$ -	\$ -
Miscellaneous Federal - MediCal Billing	\$ 150,000	\$ -		\$ 150,000	\$ -		\$ -	\$ -	\$ -
Sp. Ed-IDEA, Preschl, LI, Staff Dev., Pers. [\$ -	\$ 2,141,859		\$ -	\$ 2,141,859		\$ -	\$ -	\$ -
Sp. Ed- Prschl Part B Non RIS	\$ -	\$ 168,289		\$ -	\$ 188,814		\$ -	\$ -	\$ -
Sp. Ed-Prschl Local Part B RIS	\$ -	\$ 315,582		\$ -	\$ 315,582		\$ -	\$ -	\$ -
Sp. Ed-Mental Health Funds	\$ -	\$ 94,976		\$ -	\$ 105,445		\$ -	\$ -	\$ -
Sp. Ed. Preschool Staff Dev	\$ -	\$ 1,147		\$ -	\$ 1,147		\$ -	\$ -	\$ -
Sp. Ed. Early Intervention Grant	\$ -	\$ 25,040		\$ -	\$ 25,040		\$ -	\$ -	\$ -
Title I - Basic	\$ -	\$ 1,997,459		\$ -	\$ 2,016,885		\$ -	\$ -	\$ -
Title I - Carryover Prior Year	\$ -	\$ 175,172		\$ -	\$ 175,172		\$ -	\$ -	\$ -
Title I - Program Improvement	\$ -	\$ 52,078		\$ -	\$ 52,078		\$ -	\$ -	\$ -
Title II Part A - Improving Teacher Quality	\$ -	\$ 523,900		\$ -	\$ 523,900		\$ -	\$ -	\$ -
Title III Immigrant Ed.	\$ -	\$ 29,700		\$ -	\$ 29,700		\$ -	\$ -	\$ -
Title III Language English Proficient - Based	\$ -	\$ 262,120		\$ -	\$ 267,079		\$ -	\$ -	\$ -
Title III - Carryover Prior Year	\$ -	\$ 206,139		\$ -	\$ 206,139		\$ -	\$ -	\$ -
MAA Billing - Unrestricted Federal Revenue	\$ -	\$ 306,991		\$ -	\$ 387,336		\$ -	\$ -	\$ -
Total Federal Revenue	\$ 201,309	\$ 6,300,452	\$ 6,501,761	\$ 201,309	\$ 6,436,176	\$ 6,637,485	\$ 135,724	\$ 80,345	\$ 135,724
OTHER STATE REVENUE									
Special Education Infant	\$ -	\$ 806,858		\$ -	\$ 806,858		\$ -	\$ -	\$ -
Economic Impact Aid	\$ -	\$ 1,082,070		\$ -	\$ 1,067,382		\$ -	\$ (14,688)	\$ -
Economic Impact Aid	\$ -	\$ 603,681		\$ -	\$ 595,488		\$ -	\$ (8,193)	\$ -
HTS Transportation	\$ -	\$ 827,343		\$ -	\$ 827,343		\$ -	\$ -	\$ -
SE Transportation	\$ -	\$ 106,032		\$ -	\$ 106,032		\$ -	\$ -	\$ -
Class Size Reduction (incl penalties for clas	\$ 2,913,589	\$ -		\$ 2,913,589	\$ -		\$ -	\$ -	\$ -
Mandated Cost Reimbursement	\$ 333,691	\$ -		\$ 333,691	\$ -		\$ -	\$ -	\$ -
Lottery (based on PY annual ADA)	\$ 1,476,184	\$ 357,141		\$ 1,476,184	\$ 357,141		\$ -	\$ -	\$ -
Lottery - Prior Year Adjustment	\$ 67,141	\$ 68,872		\$ 67,141	\$ 68,872		\$ -	\$ -	\$ -
Oral Hlth Testing	\$ 9,260	\$ -		\$ 9,260	\$ -		\$ -	\$ -	\$ -
Supplemental Hlth Programs	\$ 434,868	\$ -		\$ 434,868	\$ -		\$ -	\$ -	\$ -
Assessment Testing	\$ 25,335	\$ -		\$ 25,335	\$ -		\$ -	\$ -	\$ -
Community Day School	\$ 22,910	\$ -		\$ 22,910	\$ -		\$ -	\$ -	\$ -
Deferred Maintenance State Funding	\$ 491,597	\$ -		\$ 477,776	\$ -		\$ (13,821)	\$ -	\$ -

2012-13 1ST INTERIM TO 2ND INTERIM COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2012-13 1ST INTERIM OCTOBER 31, 2012			2012-13 2ND INTERIM JANUARY 31, 2013			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Increase/(Decrease)		Combined Variance
							Unrestricted	Restricted	
Physical Educ Teacher Incentive Grant	\$ 264,162	\$ -	\$ -	\$ 264,162	\$ -	\$ -	\$ -	\$ -	\$ -
National Board Cert Teacher	\$ 3,355	\$ -	\$ -	\$ 3,355	\$ -	\$ -	\$ -	\$ -	\$ -
Community Based Tutoring	\$ 78,052	\$ -	\$ -	\$ 78,052	\$ -	\$ -	\$ -	\$ -	\$ -
School Safety & Violence Prevention	\$ 30,690	\$ -	\$ -	\$ 30,690	\$ -	\$ -	\$ -	\$ -	\$ -
Arts and Music Block Grant	\$ 175,095	\$ -	\$ -	\$ 175,095	\$ -	\$ -	\$ -	\$ -	\$ -
Supplemental School Counseling	\$ 188,806	\$ -	\$ -	\$ 188,806	\$ -	\$ -	\$ -	\$ -	\$ -
GATE	\$ 93,273	\$ -	\$ -	\$ 93,273	\$ -	\$ -	\$ -	\$ -	\$ -
Instr Materials - State Textbooks	\$ 721,435	\$ -	\$ -	\$ 721,435	\$ -	\$ -	\$ -	\$ -	\$ -
Peer Assistance & Review	\$ 57,849	\$ -	\$ -	\$ 57,849	\$ -	\$ -	\$ -	\$ -	\$ -
Intensive Prof. Dev. Reading Block Grant	\$ 62,130	\$ -	\$ -	\$ 62,130	\$ -	\$ -	\$ -	\$ -	\$ -
Staff Development - Administration	\$ 26,672	\$ -	\$ -	\$ 26,672	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Retention Block Grant	\$ 3,432	\$ -	\$ -	\$ 3,432	\$ -	\$ -	\$ -	\$ -	\$ -
Teacher Credentialing Block Grant	\$ 120,673	\$ -	\$ -	\$ 120,673	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Development Block Grant	\$ 598,824	\$ -	\$ -	\$ 598,824	\$ -	\$ -	\$ -	\$ -	\$ -
Targeted Inst. Impr. Block Grant (50% HTS Title I)	\$ 829,592	\$ -	\$ -	\$ 939,600	\$ -	\$ -	\$ 110,008	\$ -	\$ 110,008
School Imprvmt & Library Block Grant	\$ 1,197,859	\$ -	\$ -	\$ 1,197,859	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Dev. Math & Reading	\$ 29,060	\$ -	\$ -	\$ 29,060	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education Mental Health - Non AB61	\$ -	\$ 169,003	\$ -	\$ -	\$ 208,074	\$ -	\$ -	\$ 39,071	\$ 39,071
Special Education Mental Health - Non AB61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education Infant Discretionary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workability (formerly Resr. 3405)	\$ -	\$ 18,128	\$ -	\$ -	\$ 18,128	\$ -	\$ -	\$ -	\$ -
Spec Ed Low Incidence Entitlement (former)	\$ -	\$ 2,820	\$ -	\$ -	\$ 2,793	\$ -	\$ -	\$ -	\$ (27)
Spec Ed Personnel Staff Dev (formerly Resr)	\$ -	\$ 3,655	\$ -	\$ -	\$ 3,655	\$ -	\$ -	\$ -	\$ -
Total Other State Revenue	\$ 10,255,534	\$ 4,045,603	\$ 14,301,137	\$ 10,351,721	\$ 4,061,766	\$ 14,413,487	\$ 96,187	\$ 16,163	\$ 112,350
OTHER LOCAL REVENUES									
Sale of Equipment (county auction)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Fees	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -
Leases and Rentals (INCL SVE CC)	\$ 232,444	\$ -	\$ -	\$ 201,170	\$ -	\$ -	\$ (31,274)	\$ -	\$ (31,274)
Interest - General Fund	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
Interest - TRANS	\$ 105,000	\$ -	\$ -	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -
Other Fees & Contracts	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local (2% COBRA admin, misc fees,	\$ 35,000	\$ -	\$ -	\$ 37,760	\$ -	\$ -	\$ 2,760	\$ -	\$ 2,760
Donations (revenue recognized when recd)	\$ 107,199	\$ -	\$ -	\$ 215,227	\$ -	\$ -	\$ 108,028	\$ -	\$ 108,028
Mini-Grants (revenue recognized when recd)	\$ -	\$ -	\$ -	\$ 1,493	\$ -	\$ -	\$ 1,493	\$ -	\$ 1,493
Other Local Revenue (revenue recognized r	\$ 1,124	\$ -	\$ -	\$ 3,176	\$ -	\$ -	\$ 2,052	\$ -	\$ 2,052
Deferred Maint. Local Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Redevelopment	\$ -	\$ 34,013	\$ -	\$ -	\$ 34,013	\$ -	\$ -	\$ -	\$ -
Transportation Fees From Individuals (bus t	\$ -	\$ 26,000	\$ -	\$ -	\$ 26,000	\$ -	\$ -	\$ -	\$ -
Transportation HTS / LEA billing	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Transportation Misc billing	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Spec Ed Apport Transfer East County SELP	\$ -	\$ 5,766,236	\$ -	\$ -	\$ 5,766,236	\$ -	\$ -	\$ -	\$ -
Spec Ed Apport - PY Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6500/8792-999	\$ -	\$ 1,237,333	\$ -	\$ -	\$ 1,237,333	\$ -	\$ -	\$ -	\$ -
After School Learning - ASES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
After School Learning - PY Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CPW - Wellness Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SDYS PE Grant	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Total Other Local Revenue	\$ 536,767	\$ 7,178,582	\$ 7,715,349	\$ 619,826	\$ 7,178,582	\$ 7,798,408	\$ 83,059	\$ -	\$ 83,059
Total Revenue	\$ 69,523,734	\$ 19,659,703	\$ 89,183,437	\$ 69,700,454	\$ 19,775,223	\$ 89,475,677	\$ 176,720	\$ 115,520	\$ 292,240

**2012-13 1ST INTERIM TO 2ND INTERIM COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2012-13 1ST INTERIM OCTOBER 31, 2012			2012-13 2ND INTERIM JANUARY 31, 2013			Variance			
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
EXPENDITURES										
1000 - CERTIFICATED SALARIES										
Certificated Teacher Salaries	\$ 32,081,011	\$ 5,947,971		\$ 32,544,807	\$ 6,389,588		\$ 463,796	\$ 441,617		
Certificated Pupil Support Salaries	\$ 1,376,522	\$ 2,500,496		\$ 1,384,298	\$ 2,546,192		\$ 7,776	\$ 45,696		
Certificated Suprv. and Admin. Salaries	\$ 3,048,503	\$ 162,549		\$ 3,142,323	\$ 162,549		\$ 93,820	\$ -		
Other Certificated Salaries	\$ 333,887	\$ 657,496		\$ 298,554	\$ 660,927		\$ (35,333)	\$ 3,431		
Total Certificated Salaries	\$ 36,839,923	\$ 9,268,512	\$ 46,108,435	\$ 37,369,982	\$ 9,759,256	\$ 47,129,238	\$ 530,059	\$ 490,744	\$ 1,020,803	
2000 - CLASSIFIED SALARIES										
Instructional Aides Salaries	\$ 115,545	\$ 2,402,093		\$ 113,450	\$ 2,487,658		\$ (2,095)	\$ 85,565		
Classified Support Salaries	\$ 2,456,993	\$ 3,057,800		\$ 2,458,774	\$ 3,051,582		\$ 1,781	\$ (6,218)		
Classified Suprv and Admin Salary	\$ 556,774	\$ 321,642		\$ 496,060	\$ 321,637		\$ (60,714)	\$ (5)		
Clerical and Office Salaries	\$ 4,173,397	\$ 421,493		\$ 4,123,075	\$ 424,634		\$ (50,322)	\$ 3,141		
Other Classified Salaries	\$ 759,666	\$ 798,665		\$ 788,879	\$ 731,057		\$ 29,213	\$ (67,608)		
Total Classified Salaries	\$ 8,062,375	\$ 7,001,693	\$ 15,064,068	\$ 7,980,238	\$ 7,016,568	\$ 14,996,806	\$ (82,137)	\$ 14,875	\$ (67,262)	
3000 - EMPLOYEE BENEFITS										
State Teacher Retirement	\$ 3,005,612	\$ 781,058		\$ 3,054,072	\$ 798,985		\$ 48,460	\$ 17,927		
Public Employees Retirement	\$ 933,954	\$ 792,369		\$ 933,916	\$ 804,641		\$ (38)	\$ 12,272		
OASDI/Medicare/Alternative	\$ 1,116,159	\$ 672,868		\$ 1,114,948	\$ 687,314		\$ (1,211)	\$ 14,446		
Health & Welfare Benefits	\$ 4,351,003	\$ 2,148,356		\$ 4,192,152	\$ 2,255,681		\$ (158,851)	\$ 107,325		
State Unemployment Insurance	\$ 497,211	\$ 189,513		\$ 502,924	\$ 193,205		\$ 5,713	\$ 3,692		
Workers Compensation	\$ 938,289	\$ 353,458		\$ 953,062	\$ 361,080		\$ 14,773	\$ 7,622		
Retiree Benefits	\$ 1,013,736	\$ 30,487		\$ 1,013,736	\$ 28,740		\$ -	\$ (1,727)		
Public Emp. Retirement Reduction	\$ 16,678	\$ 86,919		\$ 14,506	\$ 88,359		\$ (2,172)	\$ 1,440		
Other Benefits	\$ 1,263,297	\$ 436,139		\$ 1,255,291	\$ 444,407		\$ (8,006)	\$ 8,268		
Total Employee Benefits	\$ 13,135,939	\$ 5,491,147	\$ 18,627,086	\$ 13,034,607	\$ 5,662,412	\$ 18,697,019	\$ (101,332)	\$ 171,265	\$ 69,933	
4000 - BOOKS AND SUPPLIES										
Textbooks	\$ 283,407	\$ 426,013		\$ 283,414	\$ 426,013		\$ 7	\$ -		
Books Other than Textbooks	\$ 7,127	\$ 5,980		\$ 10,327	\$ 17,438		\$ 3,200	\$ 11,458		
Materials and Supplies	\$ 1,160,398	\$ 3,587,609		\$ 1,227,479	\$ 2,904,121		\$ 67,081	\$ (683,488)		
Non-Capitalized Equipment	\$ 233,850	\$ 67,428		\$ 236,365	\$ 503,050		\$ 2,515	\$ 435,622		
Total Books and Supplies	\$ 1,684,782	\$ 4,087,030	\$ 5,771,812	\$ 1,757,585	\$ 3,850,622	\$ 5,608,207	\$ 72,803	\$ (236,408)	\$ (163,605)	
5000 - SERVICES, OTHER EXPENSES										
Travel and Conferences	\$ 94,663	\$ 376,341		\$ 97,146	\$ 328,748		\$ 2,483	\$ (47,593)		
Dues and Memberships	\$ 18,568	\$ -		\$ 19,118	\$ -		\$ 550	\$ -		
Other Insurance - Property and Liability	\$ 483,804	\$ 30,361		\$ 484,097	\$ 30,362		\$ 293	\$ 1		
Utilities	\$ 2,202,903	\$ -		\$ 2,202,903	\$ -		\$ -	\$ -		
Rentals, Leases and Repairs	\$ 622,380	\$ 35,355		\$ 631,379	\$ 36,659		\$ 8,999	\$ 1,304		
Transfer of Costs - Interfund	\$ (439,840)	\$ (71,703)		\$ (430,609)	\$ (80,274)		\$ 9,231	\$ (8,571)		
Other Operating Expenses - Contracts	\$ 991,129	\$ 2,661,869		\$ 1,003,036	\$ 2,780,945		\$ 11,907	\$ 119,076		
Communications	\$ 107,749	\$ 2,684		\$ 108,706	\$ 2,933		\$ 957	\$ 249		
Total Services, Other Expenses	\$ 4,081,356	\$ 3,034,907	\$ 7,116,263	\$ 4,115,776	\$ 3,099,373	\$ 7,215,149	\$ 34,420	\$ 64,466	\$ 98,886	

**2012-13 1ST INTERIM TO 2ND INTERIM COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2012-13 1ST INTERIM OCTOBER 31, 2012			2012-13 2ND INTERIM JANUARY 31, 2013			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Increase/(Decrease)		Combined Variance
							Unrestricted	Restricted	
6000 - CAPITAL OUTLAY									
Sites and Improvements of Sites	\$ -	\$ 6,000		\$ -	\$ 6,000		\$ -	\$ -	\$ -
Building & Improvements	\$ -	\$ 1,838		\$ 6,365	\$ 1,838		\$ 6,365	\$ -	\$ -
Equipment - New	\$ 130,000	\$ 7,026		\$ 130,000	\$ 13,447		\$ -	\$ 6,421	\$ 6,421
Equipment - Replacement	\$ 130,731	\$ 18,730		\$ 130,731	\$ 23,891		\$ -	\$ 5,161	\$ 5,161
Total Capital Outlay	\$ 260,731	\$ 33,594	\$ 294,325	\$ 267,096	\$ 45,176	\$ 312,272	\$ 6,365	\$ 11,582	\$ 17,947
7000 - OTHER OUTGO									
Indirect Cost - CATEGORICAL FUNDS	\$ (208,424)	\$ 208,424		\$ (210,358)	\$ 210,358		\$ (1,934)	\$ 1,934	\$ -
Debt Service Pmts - NEW RICOH EQUIP	\$ 32,559	\$ -		\$ 32,559	\$ -		\$ -	\$ -	\$ -
Transfers of Indirect Interfund - CN & CDC	\$ (229,716)	\$ -		\$ (229,716)	\$ -		\$ -	\$ -	\$ -
Total Other Outgo & Support	\$ (405,581)	\$ 208,424	\$ (197,157)	\$ (407,515)	\$ 210,358	\$ (197,157)	\$ (1,934)	\$ 1,934	\$ -
Total Expenditures	\$ 63,659,525	\$ 29,125,307	\$ 92,784,832	\$ 64,117,769	\$ 29,643,765	\$ 93,761,534	\$ 458,244	\$ 518,458	\$ 976,702
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDIT	\$ 5,864,209	\$ (9,465,604)	\$ (3,601,395)	\$ 5,582,665	\$ (9,868,542)	\$ (4,285,857)	\$ (281,524)	\$ (402,938)	\$ (684,462)
Other Financing Sources and Uses									
8000 - TRANSFERS IN									
Interfund xfr 40 - Cert & Class Early Retire Int	\$ 399,564	\$ -		\$ 399,564	\$ -		\$ -	\$ -	\$ -
Interfund xfr 17 - Opt-Out Wellness & Misc	\$ 30,999	\$ -		\$ 30,999	\$ -		\$ -	\$ -	\$ -
Interfund xfr 17-opt out 1x 1% sliry reduction	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Interfund xfr 40-Reserve Funds to Genl	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Interfund-Sunshine Child Nutrition	\$ 500	\$ -		\$ 500	\$ -		\$ -	\$ -	\$ -
Total Transfers In	\$ 431,063	\$ -	\$ 431,063	\$ 431,063	\$ -	\$ 431,063	\$ -	\$ -	\$ -
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	\$ 1,121,543	\$ -		\$ 1,121,543	\$ -		\$ -	\$ -	\$ -
Lottery Contribution	\$ (1,121,543)	\$ -		\$ (1,121,543)	\$ -		\$ -	\$ -	\$ -
Class Size Reduction Contribution	\$ 2,913,589	\$ -		\$ 2,913,589	\$ -		\$ -	\$ -	\$ -
Class Size Reduction Contribution	\$ (2,913,589)	\$ -		\$ (2,913,589)	\$ -		\$ -	\$ -	\$ -
Special Education Encroachment	\$ (3,903,156)	\$ 3,903,156		\$ (4,306,094)	\$ 4,306,094		\$ (402,938)	\$ 402,938	\$ -
Home To School Transp. Encroachment	\$ (247,125)	\$ 247,125		\$ (247,125)	\$ 247,125		\$ -	\$ -	\$ -
Special Ed Transp Encroachment	\$ (1,688,535)	\$ 1,688,535		\$ (1,688,535)	\$ 1,688,535		\$ -	\$ -	\$ -
Restricted Maintenance Contribution	\$ (1,747,053)	\$ 1,747,053		\$ (1,747,053)	\$ 1,747,053		\$ -	\$ -	\$ -
Supplemental Grant Transfer to Transportal	\$ (469,800)	\$ -		\$ (469,800)	\$ -		\$ -	\$ -	\$ -
Supplemental Grant Transfer from TIIG	\$ -	\$ 469,800		\$ -	\$ 469,800		\$ -	\$ -	\$ -
CPPW Contribution	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Total Contributions	\$ (8,055,669)	\$ 8,055,669	\$ -	\$ (8,458,607)	\$ 8,458,607	\$ -	\$ (402,938)	\$ 402,938	\$ -
Total Other Financing Sources and Uses	\$ (7,752,888)	\$ 8,055,669	\$ 302,781	\$ (8,155,826)	\$ 8,458,607	\$ 302,781	\$ (402,938)	\$ 402,938	\$ -
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (1,888,679)	\$ (1,409,934)	\$ (3,298,614)	\$ (2,573,141)	\$ (1,409,934)	\$ (3,983,076)	\$ (684,462)	\$ -	\$ (684,462)

2012-13 1ST INTERIM TO 2ND INTERIM COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2012-13 1ST INTERIM OCTOBER 31, 2012		2012-13 2ND INTERIM JANUARY 31, 2013		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Increase/(Decrease)	Combined
BEGINNING FUND BALANCE	\$ 11,051,224	\$ 1,409,934	\$ 11,051,224	\$ 1,409,934	\$ 0	\$ (0)
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (1,888,879)	\$ (1,409,934)	\$ (2,573,141)	\$ (1,409,934)	\$ (684,462)	\$ (684,462)
ENDING FUND BALANCE	\$ 9,162,545	\$ 0	\$ 8,478,083	\$ 8,478,083	\$ (684,462)	\$ (684,462)
COMPONENTS OF ENDING FUND BALANCE						
<i>Non Spendable</i>						
Revolving Cash	\$ 43,650	\$ -	\$ 43,650	\$ -	\$ -	\$ -
Stores	\$ 145,642	\$ -	\$ 145,642	\$ -	\$ (0)	\$ (0)
<i>Assigned Balances</i>						
Option Out Transfer	\$ 700,000	\$ -	\$ 700,000	\$ -	\$ -	\$ -
Site Security Fencing	\$ -	\$ -	\$ 350,000	\$ -	\$ 350,000	\$ 350,000
Vacation Balance @ June 30, 2012	\$ 852,350	\$ -	\$ 852,350	\$ -	\$ -	\$ -
Lottery 1112 Revenue	\$ 1,499,382	\$ -	\$ -	\$ -	\$ (1,499,382)	\$ (1,499,382)
District Technology Infrastructure	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000
Deferred Maintenance	\$ 1,042,978	\$ -	\$ -	\$ -	\$ (1,042,978)	\$ (1,042,978)
Purchase 11 Busses	\$ -	\$ -	\$ 1,470,000	\$ -	\$ 1,470,000	\$ 1,470,000
<i>Restricted Balances</i>						
Restricted Program Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Unassigned/Unappropriated</i>						
Economic Uncertainties	\$ 2,787,393	\$ -	\$ 2,816,694	\$ -	\$ 29,301	\$ 29,301
Adtl Board Reserve	\$ 1,858,207	\$ -	\$ 1,099,747	\$ -	\$ (758,460)	\$ (758,460)
Undesignated/Unappropriated	\$ 232,942	\$ -	\$ -	\$ -	\$ (232,942)	\$ (232,942)
TOTAL ENDING FUND BALANCE	\$ 9,162,545	\$ -	\$ 8,478,083	\$ 8,478,083	\$ (684,462)	\$ (684,462)

Form 011 ~ Unrestricted General Fund Revenue &
Expenditures

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	53,210,455.00	58,527,598.00	26,838,488.33	58,527,598.00	0.00	0.0%
2) Federal Revenue		8100-8299	201,309.00	201,309.00	75,987.89	201,309.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,894,588.00	10,351,721.00	4,218,483.49	10,351,721.00	0.00	0.0%
4) Other Local Revenue		8600-8799	406,850.00	619,826.00	387,086.40	619,826.00	0.00	0.0%
5) TOTAL, REVENUES			63,713,202.00	69,700,454.00	31,520,046.11	69,700,454.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	36,562,840.00	37,369,982.00	21,192,129.01	37,369,982.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,081,787.00	7,980,238.00	4,467,361.03	7,980,238.00	0.00	0.0%
3) Employee Benefits		3000-3999	13,128,217.00	13,034,607.00	7,547,784.95	13,034,607.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,319,871.00	1,757,585.00	568,277.62	1,757,585.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,962,287.00	4,115,776.00	2,611,781.48	4,115,776.00	0.00	0.0%
6) Capital Outlay		6000-6999	61,700.00	267,096.00	160,108.14	267,096.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	32,559.00	32,559.00	22,788.46	32,559.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(224,356.00)	(440,074.00)	(68,169.94)	(440,074.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			62,924,905.00	64,117,769.00	36,502,060.75	64,117,769.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			788,297.00	5,582,685.00	(4,982,014.64)	5,582,685.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	430,563.00	431,063.00	399,563.38	431,063.00	0.00	0.0%
b) Transfers Out		7600-7629	128,282.00	128,282.00	0.00	128,282.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,352,370.00)	(8,458,607.00)	0.00	(8,458,607.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,050,089.00)	(8,155,826.00)	399,563.38	(8,155,826.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,261,792.00)	(2,573,141.00)	(4,582,451.26)	(2,573,141.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,051,223.77	11,051,223.77		11,051,223.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,051,223.77	11,051,223.77		11,051,223.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,051,223.77	11,051,223.77		11,051,223.77		
2) Ending Balance, June 30 (E + F1e)			4,789,431.77	8,478,082.77		8,478,082.77		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	43,650.00	43,650.00		43,650.00		
Stores		9712	145,642.00	145,642.00		145,642.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	4,372,350.00		4,372,350.00		
Option Out Transfer	0000	9780		700,000.00				
Security Fencing	0000	9780		350,000.00				
Vacation Balance June 30, 2012	0000	9780		852,350.00				
District Technology Infrastructure	0000	9780		1,000,000.00				
Purchase of 11 Busses	0000	9780		1,470,000.00				
Option Out Transfer	0000	9780				700,000.00		
Site Security Fencing	0000	9780				350,000.00		
Vacation Balance @ June 30, 2012	0000	9780				852,350.00		
District Technology Infrastructure	0000	9780				1,000,000.00		
Purchase 11 Busses	0000	9780				1,470,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,683,510.00	2,816,694.00		2,816,694.00		
Unassigned/Unappropriated Amount		9790	1,916,629.77	1,099,746.77		1,099,746.77		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment State Aid - Current Year		8011	34,246,518.00	38,856,653.00	14,495,977.00	38,856,653.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	217,904.00	215,684.00	107,838.31	215,684.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	21,701,541.00	21,899,207.00	10,436,919.78	21,899,207.00	0.00	0.0%
Unsecured Roll Taxes		8042	744,323.00	776,716.00	768,370.71	776,716.00	0.00	0.0%
Prior Years' Taxes		8043	1,110.00	3,932.00	3,195.47	3,932.00	0.00	0.0%
Supplemental Taxes		8044	378,378.00	417,980.00	265,519.18	417,980.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,425,834.00)	(2,631,173.00)	0.00	(2,631,173.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,398.00	560,223.00	620,093.84	560,223.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			54,871,338.00	60,099,222.00	26,697,914.29	60,099,222.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,817,158.00)	(1,733,515.00)	0.00	(1,733,515.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	156,275.00	161,891.00	140,574.04	161,891.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			53,210,455.00	58,527,598.00	26,838,488.33	58,527,598.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	51,306.00	51,306.00	26,682.13	51,306.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	3.00	3.00	3.61	3.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290						
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue	All Other	8290	150,000.00	150,000.00	49,302.15	150,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			201,309.00	201,309.00	75,987.89	201,309.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,915,262.00	2,913,589.00	727,143.00	2,913,589.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	333,691.00	333,691.00	333,691.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,404,756.00	1,543,325.00	509,406.49	1,543,325.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
All Other State Revenue	All Other	8590	5,574,570.00	5,561,116.00	2,648,243.00	5,561,116.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,894,588.00	10,351,721.00	4,218,483.49	10,351,721.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	2,000.00	2,000.00	295.85	2,000.00	0.00	0.0%
Leases and Rentals		8650	210,850.00	201,170.00	137,100.57	201,170.00	0.00	0.0%
Interest		8660	155,000.00	155,000.00	15,282.74	155,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,000.00	4,000.00	3,857.81	4,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	35,000.00	257,656.00	230,549.43	257,656.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER LOCAL REVENUE			406,850.00	619,826.00	387,086.40	619,826.00	0.00	0.0%
TOTAL, REVENUES			63,713,202.00	69,700,454.00	31,520,046.11	69,700,454.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	31,835,811.00	32,544,807.00	18,345,922.07	32,544,807.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,370,252.00	1,384,298.00	807,812.79	1,384,298.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,064,501.00	3,142,323.00	1,830,165.91	3,142,323.00	0.00	0.0%
Other Certificated Salaries		1900	292,276.00	298,554.00	208,228.24	298,554.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			36,562,840.00	37,369,982.00	21,192,129.01	37,369,982.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	108,250.00	113,450.00	49,490.32	113,450.00	0.00	0.0%
Classified Support Salaries		2200	2,451,004.00	2,458,774.00	1,430,018.91	2,458,774.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	585,671.00	496,060.00	260,552.82	496,060.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,206,810.00	4,123,075.00	2,350,338.63	4,123,075.00	0.00	0.0%
Other Classified Salaries		2900	730,052.00	788,879.00	376,960.35	788,879.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,081,787.00	7,980,238.00	4,467,361.03	7,980,238.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,050,967.00	3,054,072.00	1,750,566.38	3,054,072.00	0.00	0.0%
PERS		3201-3202	956,918.00	933,916.00	479,023.82	933,916.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,097,837.00	1,114,948.00	630,769.43	1,114,948.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,296,117.00	4,192,152.00	2,053,304.49	4,192,152.00	0.00	0.0%
Unemployment Insurance		3501-3502	498,210.00	502,924.00	286,115.73	502,924.00	0.00	0.0%
Workers' Compensation		3601-3602	941,420.00	953,062.00	538,888.97	953,062.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,013,736.00	1,013,736.00	669,649.46	1,013,736.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	5,529.00	14,506.00	67,968.30	14,506.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,267,483.00	1,255,291.00	1,071,498.37	1,255,291.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,128,217.00	13,034,607.00	7,547,784.95	13,034,607.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	283,213.00	283,414.00	25,780.92	283,414.00	0.00	0.0%
Books and Other Reference Materials		4200	1,335.00	10,327.00	902.69	10,327.00	0.00	0.0%
Materials and Supplies		4300	802,783.00	1,227,479.00	471,714.64	1,227,479.00	0.00	0.0%
Noncapitalized Equipment		4400	232,540.00	236,365.00	69,879.37	236,365.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,319,871.00	1,757,585.00	568,277.62	1,757,585.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	86,622.00	97,146.00	40,991.33	97,146.00	0.00	0.0%
Dues and Memberships		5300	24,155.00	19,118.00	17,431.72	19,118.00	0.00	0.0%
Insurance		5400-5450	484,095.00	484,097.00	417,759.76	484,097.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,202,767.00	2,202,903.00	1,248,657.10	2,202,903.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	578,080.00	631,379.00	414,392.86	631,379.00	0.00	0.0%
Transfers of Direct Costs		5710	31,210.00	44,759.00	19,357.27	44,759.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(475,932.00)	(475,368.00)	(12,909.90)	(475,368.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	927,603.00	1,003,036.00	319,884.67	1,003,036.00	0.00	0.0%
Communications		5900	103,687.00	108,706.00	146,216.67	108,706.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,962,287.00	4,115,776.00	2,611,781.48	4,115,776.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	6,365.00	6,364.06	6,365.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	130,000.00	38,528.90	130,000.00	0.00	0.0%
Equipment Replacement		6500	61,700.00	130,731.00	115,215.18	130,731.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			61,700.00	267,096.00	160,108.14	267,096.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	5,398.00	5,398.00	2,683.83	5,398.00	0.00	0.0%
Other Debt Service - Principal		7439	27,161.00	27,161.00	20,104.63	27,161.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			32,559.00	32,559.00	22,788.46	32,559.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(200,591.00)	(210,358.00)	(60,446.05)	(210,358.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(23,765.00)	(229,716.00)	(7,723.89)	(229,716.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(224,356.00)	(440,074.00)	(68,169.94)	(440,074.00)	0.00	0.0%
TOTAL, EXPENDITURES			62,924,905.00	64,117,769.00	36,502,060.75	64,117,769.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	430,563.00	430,563.00	399,563.38	430,563.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	500.00	0.00	500.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			430,563.00	431,063.00	399,563.38	431,063.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	128,282.00	128,282.00	0.00	128,282.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			128,282.00	128,282.00	0.00	128,282.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(7,352,370.00)	(8,458,607.00)	0.00	(8,458,607.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,352,370.00)	(8,458,607.00)	0.00	(8,458,607.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(7,050,089.00)	(8,155,826.00)	399,563.38	(8,155,826.00)	0.00	0.0%

Form 011 ~ Restricted General Fund Revenue & Expenditures

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	2,182,342.00	2,098,699.00	110,442.00	2,098,699.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,849,539.00	6,436,176.00	2,353,237.64	6,436,176.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,834,310.00	4,061,766.00	1,710,904.73	4,061,766.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,178,582.00	7,178,582.00	4,054,724.85	7,178,582.00	0.00	0.0%
5) TOTAL, REVENUES			19,044,773.00	19,775,223.00	8,229,309.22	19,775,223.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,897,254.00	9,759,256.00	5,546,557.83	9,759,256.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,732,110.00	7,016,568.00	3,889,430.20	7,016,568.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,304,665.00	5,662,412.00	2,841,505.54	5,662,412.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,938,433.00	3,850,622.00	837,482.96	3,850,622.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,308,090.00	3,099,373.00	941,509.94	3,099,373.00	0.00	0.0%
6) Capital Outlay		6000-6999	16,000.00	45,176.00	21,780.25	45,176.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	200,591.00	210,358.00	60,446.05	210,358.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,397,143.00	29,643,765.00	14,138,712.77	29,643,765.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,352,370.00)	(9,868,542.00)	(5,909,403.55)	(9,868,542.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	7,352,370.00	8,458,607.00	0.00	8,458,607.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,352,370.00	8,458,607.00	0.00	8,458,607.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(1,409,935.00)	(5,909,403.55)	(1,409,935.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,409,934.37	1,409,934.37		1,409,934.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,409,934.37	1,409,934.37		1,409,934.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,409,934.37	1,409,934.37		1,409,934.37		
2) Ending Balance, June 30 (E + F1e)			1,409,934.37	(0.63)		(0.63)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			1,409,934.37	0.90		0.90		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(1.53)		(1.53)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	88,018.00	93,545.00	0.00	93,545.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,729,140.00	1,639,970.00	0.00	1,639,970.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	365,184.00	365,184.00	110,442.00	365,184.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			2,182,342.00	2,098,699.00	110,442.00	2,098,699.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,114,156.00	2,141,859.00	535,465.00	2,141,859.00	0.00	0.0%
Special Education Discretionary Grants		8182	541,822.00	610,988.00	78,896.00	610,988.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	25,595.00	25,040.00	0.00	25,040.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	52,078.00	52,078.20	52,078.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,999,839.00	2,192,057.00	783,044.38	2,192,057.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	525,881.00	523,900.00	294,385.00	523,900.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	29,700.00	17,040.00	29,700.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	299,772.00	473,218.00	228,855.42	473,218.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	342,474.00	387,336.00	363,473.64	387,336.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,849,539.00	6,436,176.00	2,353,237.64	6,436,176.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	844,255.00	827,343.00	455,124.00	827,343.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	1,685,751.00	1,662,870.00	674,207.00	1,662,870.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	108,196.00	106,032.00	58,235.00	106,032.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	806,858.00	806,858.00	443,771.00	806,858.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi:		8560	282,737.00	426,013.00	77,955.73	426,013.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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All Other State Revenue	All Other	8590	106,513.00	232,650.00	1,612.00	232,650.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,834,310.00	4,061,766.00	1,710,904.73	4,061,766.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	34,013.00	34,013.00	18,004.47	34,013.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	26,000.00	26,000.00	16,414.25	26,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Interagency Services	All Other	8677	1,337,333.00	1,337,333.00	845,932.13	1,337,333.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	10,000.00	10,000.00	8,887.00	10,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	5,766,236.00	5,766,236.00	3,165,487.00	5,766,236.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER LOCAL REVENUE			7,178,582.00	7,178,582.00	4,054,724.85	7,178,582.00	0.00	0.0%
TOTAL, REVENUES			19,044,773.00	19,775,223.00	8,229,309.22	19,775,223.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,701,919.00	6,389,588.00	3,571,091.21	6,389,588.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,440,832.00	2,546,192.00	1,470,225.83	2,546,192.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	159,764.00	162,549.00	95,979.48	162,549.00	0.00	0.0%
Other Certificated Salaries		1900	594,739.00	660,927.00	409,261.31	660,927.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,897,254.00	9,759,256.00	5,546,557.83	9,759,256.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,212,222.00	2,487,658.00	1,328,593.90	2,487,658.00	0.00	0.0%
Classified Support Salaries		2200	2,956,500.00	3,051,582.00	1,682,630.41	3,051,582.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	321,743.00	321,637.00	186,984.61	321,637.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	373,775.00	424,634.00	244,939.02	424,634.00	0.00	0.0%
Other Classified Salaries		2900	867,870.00	731,057.00	446,282.26	731,057.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,732,110.00	7,016,568.00	3,889,430.20	7,016,568.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	737,810.00	798,985.00	448,250.26	798,985.00	0.00	0.0%
PERS		3201-3202	803,456.00	804,641.00	418,173.16	804,641.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	623,363.00	687,314.00	376,104.08	687,314.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,099,043.00	2,255,681.00	1,038,519.57	2,255,681.00	0.00	0.0%
Unemployment Insurance		3501-3502	176,328.00	193,205.00	106,167.74	193,205.00	0.00	0.0%
Workers' Compensation		3601-3602	333,413.00	361,080.00	200,860.83	361,080.00	0.00	0.0%
OPEB, Allocated		3701-3702	41,950.00	28,740.00	0.00	28,740.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	89,112.00	88,359.00	46,015.45	88,359.00	0.00	0.0%
Other Employee Benefits		3901-3902	400,190.00	444,407.00	207,414.45	444,407.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,304,665.00	5,662,412.00	2,841,505.54	5,662,412.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	282,737.00	426,013.00	129,831.71	426,013.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	17,438.00	7,708.25	17,438.00	0.00	0.0%
Materials and Supplies		4300	2,648,270.00	2,904,121.00	386,208.09	2,904,121.00	0.00	0.0%
Noncapitalized Equipment		4400	7,426.00	503,050.00	313,734.91	503,050.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,938,433.00	3,850,622.00	837,482.96	3,850,622.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	483,061.00	328,748.00	62,796.80	328,748.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	30,361.00	30,362.00	30,360.91	30,362.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,127.00	36,659.00	15,156.72	36,659.00	0.00	0.0%
Transfers of Direct Costs		5710	(31,210.00)	(44,759.00)	(19,357.27)	(44,759.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(31,750.00)	(35,515.00)	(17,522.24)	(35,515.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,825,272.00	2,780,945.00	868,297.75	2,780,945.00	0.00	0.0%
Communications		5900	2,229.00	2,933.00	1,777.27	2,933.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,308,090.00	3,099,373.00	941,509.94	3,099,373.00	0.00	0.0%

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CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,838.00	0.00	1,838.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	13,447.00	7,025.54	13,447.00	0.00	0.0%
Equipment Replacement		6500	10,000.00	23,891.00	14,754.71	23,891.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,000.00	45,176.00	21,780.25	45,176.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	200,591.00	210,358.00	60,446.05	210,358.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			200,591.00	210,358.00	60,446.05	210,358.00	0.00	0.0%
TOTAL, EXPENDITURES			26,397,143.00	29,643,765.00	14,138,712.77	29,643,765.00	0.00	0.0%

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INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	7,352,370.00	8,458,607.00	0.00	8,458,607.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			7,352,370.00	8,458,607.00	0.00	8,458,607.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,352,370.00	8,458,607.00	0.00	8,458,607.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	55,392,797.00	60,626,297.00	26,948,930.33	60,626,297.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,050,848.00	6,637,485.00	2,429,225.53	6,637,485.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,728,898.00	14,413,487.00	5,929,388.22	14,413,487.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,585,432.00	7,798,408.00	4,441,811.25	7,798,408.00	0.00	0.0%
5) TOTAL, REVENUES			82,757,975.00	89,475,677.00	39,749,355.33	89,475,677.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	45,460,094.00	47,129,238.00	26,738,686.84	47,129,238.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,813,897.00	14,996,806.00	8,356,791.23	14,996,806.00	0.00	0.0%
3) Employee Benefits		3000-3999	18,432,882.00	18,697,019.00	10,389,290.49	18,697,019.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,258,304.00	5,608,207.00	1,405,760.58	5,608,207.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,270,377.00	7,215,149.00	3,553,291.42	7,215,149.00	0.00	0.0%
6) Capital Outlay		6000-6999	77,700.00	312,272.00	181,888.39	312,272.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	32,559.00	32,559.00	22,788.46	32,559.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(23,765.00)	(229,716.00)	(7,723.89)	(229,716.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			89,322,048.00	93,761,534.00	50,640,773.52	93,761,534.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,564,073.00)	(4,285,857.00)	(10,891,418.19)	(4,285,857.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	430,563.00	431,063.00	399,563.38	431,063.00	0.00	0.0%
b) Transfers Out		7600-7629	128,282.00	128,282.00	0.00	128,282.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			302,281.00	302,781.00	399,563.38	302,781.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,261,792.00)	(3,983,076.00)	(10,491,854.81)	(3,983,076.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,461,158.14	12,461,158.14		12,461,158.14	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,461,158.14	12,461,158.14		12,461,158.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,461,158.14	12,461,158.14		12,461,158.14		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	43,650.00	43,650.00		43,650.00		
Stores		9712	145,642.00	145,642.00		145,642.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	1,409,934.37	0.90		0.90		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	4,372,350.00		4,372,350.00		
Option Out Transfer	0000	9780		700,000.00				
Security Fencing	0000	9780		350,000.00				
Vacation Balance June 30, 2012	0000	9780		852,350.00				
District Technology Infrastructure	0000	9780		1,000,000.00				
Purchase of 11 Busses	0000	9780		1,470,000.00				
Option Out Transfer	0000	9780				700,000.00		
Site Security Fencing	0000	9780				350,000.00		
Vacation Balance @ June 30, 2012	0000	9780				852,350.00		
District Technology Infrastructure	0000	9780				1,000,000.00		
Purchase 11 Busses	0000	9780				1,470,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,683,510.00	2,816,694.00		2,816,694.00		
Unassigned/Unappropriated Amount		9790	1,916,629.77	1,099,745.24		1,099,745.24		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment State Aid - Current Year		8011	34,246,518.00	38,856,653.00	14,495,977.00	38,856,653.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	217,904.00	215,684.00	107,838.31	215,684.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	21,701,541.00	21,899,207.00	10,436,919.78	21,899,207.00	0.00	0.0%
Unsecured Roll Taxes		8042	744,323.00	776,716.00	768,370.71	776,716.00	0.00	0.0%
Prior Years' Taxes		8043	1,110.00	3,932.00	3,195.47	3,932.00	0.00	0.0%
Supplemental Taxes		8044	378,378.00	417,980.00	265,519.18	417,980.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,425,834.00)	(2,631,173.00)	0.00	(2,631,173.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,398.00	560,223.00	620,093.84	560,223.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			54,871,338.00	60,099,222.00	26,697,914.29	60,099,222.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,817,158.00)	(1,733,515.00)	0.00	(1,733,515.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	88,018.00	93,545.00	0.00	93,545.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,729,140.00	1,639,970.00	0.00	1,639,970.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	156,275.00	161,891.00	140,574.04	161,891.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	365,184.00	365,184.00	110,442.00	365,184.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			55,392,797.00	60,626,297.00	26,948,930.33	60,626,297.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	51,306.00	51,306.00	26,682.13	51,306.00	0.00	0.0%
Special Education Entitlement		8181	2,114,156.00	2,141,859.00	535,465.00	2,141,859.00	0.00	0.0%
Special Education Discretionary Grants		8182	541,822.00	610,988.00	78,896.00	610,988.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	3.00	3.00	3.61	3.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	25,595.00	25,040.00	0.00	25,040.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	52,078.00	52,078.20	52,078.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,999,839.00	2,192,057.00	783,044.38	2,192,057.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	525,881.00	523,900.00	294,385.00	523,900.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	29,700.00	17,040.00	29,700.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	299,772.00	473,218.00	228,855.42	473,218.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	492,474.00	537,336.00	412,775.79	537,336.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,050,848.00	6,637,485.00	2,429,225.53	6,637,485.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	844,255.00	827,343.00	455,124.00	827,343.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	1,685,751.00	1,662,870.00	674,207.00	1,662,870.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	108,196.00	106,032.00	58,235.00	106,032.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	806,858.00	806,858.00	443,771.00	806,858.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,915,262.00	2,913,589.00	727,143.00	2,913,589.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	333,691.00	333,691.00	333,691.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi:		8560	1,687,493.00	1,969,338.00	587,362.22	1,969,338.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%

2012-13 Second Interim
General Fund
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All Other State Revenue	All Other	8590	5,681,083.00	5,793,766.00	2,649,855.00	5,793,766.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			13,728,898.00	14,413,487.00	5,929,388.22	14,413,487.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	34,013.00	34,013.00	18,004.47	34,013.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	2,000.00	2,000.00	295.85	2,000.00	0.00	0.0%
Leases and Rentals		8650	210,850.00	201,170.00	137,100.57	201,170.00	0.00	0.0%
Interest		8660	155,000.00	155,000.00	15,282.74	155,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	26,000.00	26,000.00	16,414.25	26,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Interagency Services	All Other	8677	1,337,333.00	1,337,333.00	845,932.13	1,337,333.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,000.00	4,000.00	3,857.81	4,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	45,000.00	267,656.00	239,436.43	267,656.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	5,766,236.00	5,766,236.00	3,165,487.00	5,766,236.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%

2012-13 Second Interim
General Fund
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER LOCAL REVENUE			7,585,432.00	7,798,408.00	4,441,811.25	7,798,408.00	0.00	0.0%
TOTAL, REVENUES			82,757,975.00	89,475,677.00	39,749,355.33	89,475,677.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	37,537,730.00	38,934,395.00	21,917,013.28	38,934,395.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,811,084.00	3,930,490.00	2,278,038.62	3,930,490.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,224,265.00	3,304,872.00	1,926,145.39	3,304,872.00	0.00	0.0%
Other Certificated Salaries		1900	887,015.00	959,481.00	617,489.55	959,481.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			45,460,094.00	47,129,238.00	26,738,686.84	47,129,238.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,320,472.00	2,601,108.00	1,378,084.22	2,601,108.00	0.00	0.0%
Classified Support Salaries		2200	5,407,504.00	5,510,356.00	3,112,649.32	5,510,356.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	907,414.00	817,697.00	447,537.43	817,697.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,580,585.00	4,547,709.00	2,595,277.65	4,547,709.00	0.00	0.0%
Other Classified Salaries		2900	1,597,922.00	1,519,936.00	823,242.61	1,519,936.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,813,897.00	14,996,806.00	8,356,791.23	14,996,806.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,788,777.00	3,853,057.00	2,198,816.64	3,853,057.00	0.00	0.0%
PERS		3201-3202	1,760,374.00	1,738,557.00	897,196.98	1,738,557.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,721,200.00	1,802,262.00	1,006,873.51	1,802,262.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,395,160.00	6,447,833.00	3,091,824.06	6,447,833.00	0.00	0.0%
Unemployment Insurance		3501-3502	674,538.00	696,129.00	392,283.47	696,129.00	0.00	0.0%
Workers' Compensation		3601-3602	1,274,833.00	1,314,142.00	739,749.80	1,314,142.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,055,686.00	1,042,476.00	669,649.46	1,042,476.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	94,641.00	102,865.00	113,983.75	102,865.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,667,673.00	1,699,698.00	1,278,912.82	1,699,698.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,432,882.00	18,697,019.00	10,389,290.49	18,697,019.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	565,950.00	709,427.00	155,612.63	709,427.00	0.00	0.0%
Books and Other Reference Materials		4200	1,335.00	27,765.00	8,610.94	27,765.00	0.00	0.0%
Materials and Supplies		4300	3,451,053.00	4,131,600.00	857,922.73	4,131,600.00	0.00	0.0%
Noncapitalized Equipment		4400	239,966.00	739,415.00	383,614.28	739,415.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,258,304.00	5,608,207.00	1,405,760.58	5,608,207.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	569,683.00	425,894.00	103,788.13	425,894.00	0.00	0.0%
Dues and Memberships		5300	24,155.00	19,118.00	17,431.72	19,118.00	0.00	0.0%
Insurance		5400-5450	514,456.00	514,459.00	448,120.67	514,459.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,202,767.00	2,202,903.00	1,248,657.10	2,202,903.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	608,207.00	668,038.00	429,549.58	668,038.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(507,682.00)	(510,883.00)	(30,432.14)	(510,883.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,752,875.00	3,783,981.00	1,188,182.42	3,783,981.00	0.00	0.0%
Communications		5900	105,916.00	111,639.00	147,993.94	111,639.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,270,377.00	7,215,149.00	3,553,291.42	7,215,149.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	8,203.00	6,364.06	8,203.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	143,447.00	45,554.44	143,447.00	0.00	0.0%
Equipment Replacement		6500	71,700.00	154,622.00	129,969.89	154,622.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			77,700.00	312,272.00	181,888.39	312,272.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	5,398.00	5,398.00	2,683.83	5,398.00	0.00	0.0%
Other Debt Service - Principal		7439	27,161.00	27,161.00	20,104.63	27,161.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			32,559.00	32,559.00	22,788.46	32,559.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(23,765.00)	(229,716.00)	(7,723.89)	(229,716.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(23,765.00)	(229,716.00)	(7,723.89)	(229,716.00)	0.00	0.0%
TOTAL, EXPENDITURES			89,322,048.00	93,761,534.00	50,640,773.52	93,761,534.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	430,563.00	430,563.00	399,563.38	430,563.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	500.00	0.00	500.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			430,563.00	431,063.00	399,563.38	431,063.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	128,282.00	128,282.00	0.00	128,282.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			128,282.00	128,282.00	0.00	128,282.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			302,281.00	302,781.00	399,563.38	302,781.00	0.00	0.0%

Form AI ~ Average Daily Attendance

Form RLI ~ Revenue Limit Summary

Form 01CSI ~ School District Criteria & Standards Review

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	11,543.92	11,567.73	11,305.01	11,567.73	0.00	0%
2. Special Education	360.79	342.24	343.27	342.24	0.00	0%
HIGH SCHOOL						
3. General Education	0.00	0.00	0.00	0.00	0.00	0%
4. Special Education	0.00	0.00	0.00	0.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	1.43	1.49	1.43	1.49	0.00	0%
7. TOTAL, K-12 ADA	11,906.14	11,911.46	11,649.71	11,911.46	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	11,906.14	11,911.46	11,649.71	11,911.46	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,220.05	6,220.05	6,220.05
2. Inflation Increase	0041	203.00	202.00	202.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,423.05	6,422.05	6,422.05
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,423.05	6,422.05	6,422.05
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	8.62	8.62	8.62
c. Revenue Limit ADA	0033	11,906.14	11,911.46	11,911.46
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	76,576,363.45	76,598,668.48	76,598,668.48
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	76,576,363.45	76,598,668.48	76,598,668.48
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	59,521,275.78	59,538,613.04	59,538,613.04
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	763,167.00	729,640.00	729,640.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	156,275.00	161,891.00	161,891.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	606,892.00	567,749.00	567,749.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	60,128,167.78	60,106,362.04	60,106,362.04

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	20,624,820.00	21,242,569.00	21,242,569.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	20,624,820.00	21,242,569.00	21,242,569.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	39,503,347.78	38,863,793.04	38,863,793.04
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	6,853.00	7,140.00	7,140.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	(5,249,977.00)	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(5,256,830.00)	(7,140.00)	(7,140.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	34,246,517.78	38,856,653.04	38,856,653.04
OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	167,094.00	167,094.00	167,094.00
44. California High School Exit Exam	9002	0.00	0.00	0.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	267,774.00	267,774.00	267,774.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	22,910.00	22,910.00	22,910.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)		
Current Year (2012-13)	11,917.55	11,911.46	-0.1%	Met
1st Subsequent Year (2013-14)	11,654.83	11,663.24	0.1%	Met
2nd Subsequent Year (2014-15)	11,654.83	11,559.00	-0.8%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2012-13)	12,070	12,070	0.0%	Met
1st Subsequent Year (2013-14)	12,070	12,032	-0.3%	Met
2nd Subsequent Year (2014-15)	12,070	12,032	-0.3%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

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

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2012-13)	11,648	12,070	96.5%	Met
1st Subsequent Year (2013-14)	11,517	12,032	95.7%	Met
2nd Subsequent Year (2014-15)	11,517	12,032	95.7%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

District's Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim	Second Interim		
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2012-13)	60,137,383.00	60,099,222.00	-0.1%	Met
1st Subsequent Year (2013-14)	60,007,222.00	59,824,173.00	-0.3%	Met
2nd Subsequent Year (2014-15)	61,391,404.00	60,603,772.00	-1.3%	Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

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

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

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2012-13)	58,384,827.00	64,117,769.00	91.1%	Met
1st Subsequent Year (2013-14)	58,629,198.00	63,995,984.00	91.6%	Met
2nd Subsequent Year (2014-15)	60,191,405.00	60,555,088.00	99.4%	Not Met

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

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

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

Explanation:
(required if NOT met)

Fiscal Year 2014-15 budget reductions will be necessary and are reflected in the multi-year projection as an adjustment and not reflected in a particular object.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2012-13)	6,501,761.00	6,637,485.00	2.1%	No
1st Subsequent Year (2013-14)	6,062,066.00	5,838,055.00	-3.7%	No
2nd Subsequent Year (2014-15)	6,062,066.00	5,703,779.00	-5.9%	Yes

Explanation:
(required if Yes)

Reductions to Federal Revenue are a result of sequestration.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2012-13)	14,301,137.00	14,413,487.00	0.8%	No
1st Subsequent Year (2013-14)	14,128,316.00	14,239,877.00	0.8%	No
2nd Subsequent Year (2014-15)	14,404,310.00	14,223,757.00	-1.3%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2012-13)	7,715,349.00	7,798,408.00	1.1%	No
1st Subsequent Year (2013-14)	7,720,787.00	7,898,065.00	2.3%	No
2nd Subsequent Year (2014-15)	7,859,457.00	7,903,097.00	0.6%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2012-13)	5,771,812.00	5,608,207.00	-2.8%	No
1st Subsequent Year (2013-14)	4,046,726.00	3,780,430.00	-6.6%	Yes
2nd Subsequent Year (2014-15)	4,147,894.00	3,871,160.00	-6.7%	Yes

Explanation:
(required if Yes)

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

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2012-13)	7,116,263.00	7,215,149.00	1.4%	No
1st Subsequent Year (2013-14)	7,085,725.00	7,145,093.00	0.8%	No
2nd Subsequent Year (2014-15)	7,275,656.00	7,328,837.00	0.7%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2012-13)	28,518,247.00	28,849,380.00	1.2%	Met
1st Subsequent Year (2013-14)	27,911,169.00	27,975,997.00	0.2%	Met
2nd Subsequent Year (2014-15)	28,325,833.00	27,830,633.00	-1.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2012-13)	12,888,075.00	12,823,356.00	-0.5%	Met
1st Subsequent Year (2013-14)	11,132,451.00	10,925,523.00	-1.9%	Met
2nd Subsequent Year (2014-15)	11,423,550.00	11,199,997.00	-2.0%	Met

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

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

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

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

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

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	894,503.30	1,747,053.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		1,747,053.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.3%	5.4%	4.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.8%	1.8%	1.5%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2012-13)	(2,573,141.00)	64,246,051.00	4.0%	Not Met
1st Subsequent Year (2013-14)	(4,443,589.43)	64,124,266.00	6.9%	Not Met
2nd Subsequent Year (2014-15)	(1,119,149.23)	60,683,370.00	1.8%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Deficit spending is a result of reductions to State, Federal, and Local revenue as well as declining enrollment. The District Budget Study Committee will continue to make recommendations to balance the unrestricted budget. The District will fully maximize all restricted program flexibility. The district budget is projected using the most conservative assumptions and projects all funds will be spent which is not anticipated.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2012-13)	8,478,082.14	Met
1st Subsequent Year (2013-14)	4,034,492.75	Met
2nd Subsequent Year (2014-15)	2,915,343.52	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2012-13)	7,421,774.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B)	11,648	11,517	11,517
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): _____

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	93,889,816.00	92,814,937.00	90,128,976.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	93,889,816.00	92,814,937.00	90,128,976.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,816,694.48	2,784,448.11	2,703,869.28
6. Reserve Standard - by Amount (\$61,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,816,694.48	2,784,448.11	2,703,869.28

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,816,694.00	2,784,448.00	2,703,869.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,099,746.77	1,060,753.38	22,183.15
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(1.53)	(0.63)	(0.63)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	1,056,386.72	1,184,668.72	1,312,950.72
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	4,972,825.96	5,029,869.47	4,039,002.24
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.30%	5.42%	4.48%
District's Reserve Standard (Section 10B, Line 7):	2,816,694.48	2,784,448.11	2,703,869.28
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

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 have occurred since first interim projections 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 funded with one-time revenues that have changed since first interim projections by more than five percent?

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2012-13)	(8,055,669.00)	(8,458,607.00)	5.0%	402,938.00	Met
1st Subsequent Year (2013-14)	(8,739,955.00)	(9,655,765.00)	10.5%	915,810.00	Not Met
2nd Subsequent Year (2014-15)	(9,222,827.00)	(10,504,326.00)	13.9%	1,281,499.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2012-13)	430,563.00	431,063.00	0.1%	500.00	Met
1st Subsequent Year (2013-14)	31,499.00	31,377.00	-0.4%	(122.00)	Met
2nd Subsequent Year (2014-15)	31,499.00	31,377.00	-0.4%	(122.00)	Met
1c. Transfers Out, General Fund *					
Current Year (2012-13)	128,282.00	128,282.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	128,282.00	128,282.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	128,282.00	128,282.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Contributions have increased due to unanticipated Special Education Non Public School placements and increased Special Ed staffing. Anticipated cuts due to Federal Sequestration and reduction to Federal IDEA funds is also increasing the projected deficit.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

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

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

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

Other Long-term Commitments (continued):

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	23,972,309.00	23,972,309.00
b. OPEB unfunded actuarial accrued liability (UAAL)	23,972,309.00	23,972,309.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	July 1 2011	Jul 01, 2011

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2012-13)	2,951,766.00	2,864,943.00
1st Subsequent Year (2013-14)	2,951,766.00	2,864,943.00
2nd Subsequent Year (2014-15)	2,951,766.00	2,864,943.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2012-13)	1,100,705.00	1,098,978.00
1st Subsequent Year (2013-14)	1,148,623.00	1,146,724.00
2nd Subsequent Year (2014-15)	1,263,486.00	1,261,396.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2012-13)	1,100,705.00	1,042,476.00
1st Subsequent Year (2013-14)	1,148,623.00	1,146,724.00
2nd Subsequent Year (2014-15)	1,263,486.00	1,261,396.00
d. Number of retirees receiving OPEB benefits		
Current Year (2012-13)	188	189
1st Subsequent Year (2013-14)	188	189
2nd Subsequent Year (2014-15)	188	189

4. Comments:

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

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

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

Yes

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

No

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

No

	First Interim (Form 01CSI, Item S7B)	Second Interim
2. Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs	0.00	0.00
b. Unfunded liability for self-insurance programs	0.00	0.00

	First Interim (Form 01CSI, Item S7B)	Second Interim
3. Self-Insurance Contributions		
a. Required contribution (funding) for self-insurance programs		
Current Year (2012-13)	1,805,912.00	1,828,601.00
1st Subsequent Year (2013-14)	1,836,245.00	1,836,085.00
2nd Subsequent Year (2014-15)	1,873,643.00	1,872,974.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2012-13)	1,805,912.00	1,828,601.00
1st Subsequent Year (2013-14)	1,836,245.00	1,836,085.00
2nd Subsequent Year (2014-15)	1,873,643.00	1,872,974.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	569.9	539.0	530.0	530.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

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

Current 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 interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

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

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

--

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

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?
If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

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

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

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

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

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
7. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

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

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

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

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

- 1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, complete question 2.
If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
4. Amount included for any tentative salary schedule increases			

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

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 A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior and current fiscal years?

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

2012-13 Form CI ~ Interim Certification

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

Signed: _____ Date: _____
District Superintendent or Designee

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

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

Meeting Date: March 05, 2013 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

Contact person for additional information on the interim report:

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

Criteria and Standards Review Summary

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

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

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

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

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

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

Cash Flow – 2012-13 Cash Flow Report as of February 28,
2013

Cash Flow – Cash Flow Report for 2013-14

Form MYP1 ~ General Fund Multi-Year Projections

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

La Mesa-Spring Valley Elementary
68167 TF

2012-13 General Fund Cashflows

Actuals to end of the month of:

Line	8000-8998 Total Cash Inflows - CY Revenues	July	August	September	October	November	December 19th	January	February	March	April	May	June	Totals up to June 30th	2nd Interim
1	8000-8099 Revenue Limit (RL) Sources														
2	8011 RL State Aid Principal Apportionment (PA)	\$ -	\$ 532,801	\$ 3,365,548	\$ 1,281,817	\$ 2,372,069	\$ -	\$ 2,372,069	\$ 1,676,951	\$ 943,896	\$ 462,880	\$ -	\$ -	\$ 17,698,704	\$ 26,107,808
3	8021-8046 Property Taxes	62,203	301,799	217,033	257,591	796,092	6,533,443	3,142,873	361,865	719,038	5,353,975	2,067,396	598,429	20,682,346	20,682,346
3.1	TBD \$200ADA Basic Aid EPA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.5	RDA Residual Balance & CRD	226,997	-	-	-	-	-	371,900	-	-	-	-	-	598,897	539,026
3.7	TBD EPA Tax Initiative Deferral	-	-	-	-	-	-	-	-	-	-	-	12,748,845	12,748,845	12,748,845
3.9	TBD RDA One-Time Assets Liquidation	-	-	-	-	-	-	2,302	-	-	-	-	-	21,197	21,197
4	8096 Charter in Lieu Taxes	-	-	-	-	18,095	-	-	-	-	-	-	-	-	-
4.5	8097 Special Education - Prop Tax Transfer	-	-	-	-	-	-	110,442	-	112,045	94,312	-	48,365	365,164	365,164
5	Multiple Other RL Sources	15,755	20,794	21,033	20,586	21,010	20,679	20,717	364,428	1,774,979	5,930,467	2,067,396	13,436,132	52,560,648	52,560,648
6	8000-8099 Subtotal Revenue Limit Sources	304,955	855,484	3,693,613	1,559,983	3,208,876	11,135,795	6,330,304	2,402,344	1,774,979	5,930,467	2,067,396	13,436,132	52,560,648	52,560,648
7	8100-8299 Federal Revenues														
9	81181&182 Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 614,361	\$ -	\$ -	\$ -	\$ -	\$ 1,450,274	\$ 2,064,635	\$ 2,752,847
10	8110 Impact Aid	-	1,063	-	16,770	8,206	-	644	-	2,284	-	1,942	-	30,608	51,306
11	8285 Assets - Pass Through	-	-	-	-	-	-	-	-	6,280	-	-	6,260	12,520	25,040
12	Multiple Other Federal	-	103,267	305,167	209,883	71,371	44,027	1,054,467	-	-	-	-	1,904,148	3,692,328	3,692,328
13	8100-8299 Subtotal Federal Revenues	-	104,330	305,167	226,662	79,577	44,027	1,054,467	-	8,544	-	1,942	3,680,860	5,799,992	6,637,485
14															
15	8300-8599 Other State Revenues														
16	8311 6500&10 PA Sp. Ed. (SDUSD, Poway & Inland)	\$ -	\$ (56,305)	\$ 102,725	\$ 39,241	\$ 72,617	\$ -	\$ 72,617	\$ -	\$ 28,724	\$ 14,695	\$ -	\$ -	\$ 464,518	\$ 806,859
17	8590 CAT PA Categories	-	8,471	53,347	20,379	37,712	72,839	25,941	-	14,919	7,630	-	-	278,950	327,292
18	Multiple OTHER PA Recompensations and Adjustments	-	-	-	-	-	-	-	84,887	68,840	35,217	-	-	189,944	223,759
19	8311 7090&91 EIA	-	-	359	-	333,332	-	-	-	-	-	-	-	333,691	333,691
20	8311 7230 Pupil Transportation	-	84	157,196	74,461	337,104	74,461	-	323,515	332,574	-	332,574	-	1,662,870	1,662,870
21	8311 7240 Pupil Trans-Special Educ.	-	-	20,146	9,543	9,543	9,543	9,543	9,543	9,543	9,543	9,543	9,543	827,343	827,343
21.1	8590 Deferred Maintenance	-	-	-	-	-	-	-	476,601	-	-	-	-	476,601	476,601
22	8434 1300 CSR K-3	-	(1,673)	-	728,816	-	-	-	798,591	-	-	-	-	1,525,734	2,913,589
23	8560 Lottery	-	-	136,031	136,031	64,841	64,841	451,349	-	492,335	-	-	-	1,079,697	1,969,338
24	8590 IMFRP	-	-	136,887	64,841	64,841	64,841	64,841	64,841	64,929	64,929	64,929	65,556	721,435	721,435
25	8590 Consolidated Cals 1 to 5	-	387,552	-	661,592	330,796	330,796	330,796	330,796	342,718	342,718	342,718	427,494	3,807,976	3,807,976
26	Multiple Other State	-	2	-	(2)	-	(37,712)	39,324	21,303	21,303	21,303	21,303	21,303	108,128	236,703
27	8300-8599 Subtotal Other State Revenues	-	318,048	470,660	2,071,988	1,260,405	655,025	1,080,643	2,260,426	955,011	1,062,831	845,528	598,353	11,581,919	14,413,487
28															
29															
30	8600-8799 Other Local Revenues														
31	8782 9025 ROP - Pass Through	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	8772 9065 ASES - Pass Through	-	-	-	-	804,267	-	(1)	-	300,333	-	-	-	1,115,599	1,237,333
33	8792 SPED PA Special Education - Pass Through	-	(385,024)	732,751	279,911	517,989	1,000,480	517,989	351,204	213,343	106,450	-	-	3,334,083	5,766,236
34	Multiple Other Local	5,371	58,251	81,713	92,652	53,552	59,181	121,338	63,563	61,857	53,828	70,516	64,016	794,839	794,839
35	8600-8799 Subtotal Other Local Revenues	5,371	(326,773)	814,464	372,563	1,375,808	1,059,661	639,326	414,767	584,533	159,278	79,516	64,016	5,242,531	7,798,488
36															
37	8900-8998 Transfers In & Other Sources	-	-	328,721	-	-	-	70,842	62	31,438	-	-	-	431,063	431,063
38															
39	8000-8998 Total Cash Inflows - CY Revenues	\$ 310,326	\$ 951,089	\$ 5,512,626	\$ 4,231,186	\$ 5,924,687	\$ 12,894,418	\$ 9,750,587	\$ 5,077,589	\$ 3,357,505	\$ 7,152,976	\$ 2,993,982	\$ 17,459,182	\$ 75,615,152	\$ 89,905,740
40															
41	1000-7998 Cash Outflows - CY Expenditures														
42	1000-3999 Salaries & Benefits														
43	1000-1999 Certified	\$ 3,610,281	\$ 3,793,717	\$ 3,804,403	\$ 3,927,273	\$ 3,841,735	\$ 3,852,918	\$ 3,908,270	\$ 4,025,866	\$ 3,970,364	\$ 4,014,410	\$ 3,946,639	\$ 4,088,901	\$ 46,794,066	\$ 47,129,238
44	2000-2999 Classified	744,341	1,219,206	1,251,815	1,285,641	1,288,901	1,292,157	1,274,729	1,337,063	1,270,522	1,340,056	1,272,837	1,483,259	15,060,629	14,996,896
45	3000-3999 Benefits	1,551,876	867,175	1,573,490	1,565,385	1,623,512	1,592,177	1,615,077	1,640,663	1,656,844	1,668,104	1,648,269	1,683,735	18,686,888	18,687,019
46	1000-3999 Subtotal Salaries & Benefits	6,906,498	5,880,097	6,629,707	6,776,299	6,754,148	6,737,252	6,798,076	7,003,593	6,906,730	7,022,570	6,868,465	7,255,895	80,541,601	80,823,063
47															
48	4000-7998 Other Expenditures														
49	4000-4999 Supplies	\$ 47,631	\$ 294,200	\$ 118,083	\$ 193,293	\$ 126,576	\$ 194,861	\$ 431,109	\$ 276,169	\$ 320,118	\$ 297,883	\$ 376,459	\$ 1,560,748	\$ 4,257,136	\$ 5,008,207
50	5000-5999 Utilities	24,502	189,763	221,775	361,783	162,818	137,196	141,053	168,705	168,705	156,520	151,740	151,740	2,205,903	2,205,903
51	5000-5999 Other Services (Excl. Utilities)	153,786	291,321	394,170	721,611	245,830	170,469	291,861	453,634	356,351	538,111	273,691	460,488	4,351,334	5,012,246
52	6000-6999 Capital	1,933	104,742	(5,568)	7,354	15,566	-	57,861	26,023	26,023	26,023	26,023	26,282	312,272	312,272
52.1	Action Required	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	7000-7998 Transfers Out, Other Uses & Outgo	699	7,014	349	949	349	(1,310)	7,014	-	871,196	1,016,537	827,913	(212,222)	(197,157)	(197,157)
54	4000-7998 Subtotal Other Expenditures	228,550	887,039	728,810	1,284,989	551,140	501,224	938,667	906,879	871,196	1,016,537	827,913	2,192,407	10,827,551	12,936,471
55															
56	1000-7998 Total Cash Outflows - CY Expenditures	\$ 6,135,048	\$ 6,767,136	\$ 7,358,608	\$ 8,063,288	\$ 7,305,288	\$ 7,238,477	\$ 7,737,343	\$ 7,900,472	\$ 7,777,926	\$ 8,041,107	\$ 7,695,657	\$ 9,448,602	\$ 91,469,152	\$ 93,761,534

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	Beginning	July	August	September	October	November	December '10th	December	January	February	March	April	May	June	Totals up to June 30th	2nd Interim
56 9111-9499 Assets (Excluding 9110 Cash)																
59 9111-9199 Other Cash Equivalents	\$ 43,650	(0)	(0)	(0)	(0)	(0)	(0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(0)
60 9200-9299 Receivables (Excl. deferrals listed below)	4,076,096	(11,326,757)	13,629,442	538,631	79,399	59,922	124,369	-	136,184	843,906	-	-	-	-	4,076,096	
61 9200-9299 Deferrals - Principal Apportionment	15,618,660	9,346,744	6,271,916	-	-	-	-	-	-	-	-	-	-	-	15,618,660	
62 9200-9299 Deferrals - CSR	1,391,724	1,391,724	-	-	-	-	-	-	-	-	-	-	-	-	1,391,724	
63 9200-9299 Deferrals - Consolidated Cals 1 to 5	138,246	138,246	-	-	-	-	-	-	-	-	-	-	-	-	138,246	
64 9200-9299 Receivables - Lottery	920,410	633,470	-	286,939	-	-	-	-	-	-	-	-	-	-	920,410	
65 9300-9319 Temporary Loans / Due From	330,725	-	59,041	(100,000)	371,684	-	-	-	25,425	-	-	-	-	-	330,725	
66 9320-9499 Other Assets	145,642	24,493	(35,760)	(8,676)	(47,160)	28,203	(12,349)	-	-	-	-	-	-	-	(26,814)	
67 9111-9499 Change in Assets (Excl. 9110 Cash)	\$ 22,685,153	\$ 69,675	\$ 20,093,855	\$ 587,996	\$ 219,176	\$ 459,809	\$ 112,020	\$ -	\$ 161,608	\$ 843,906	\$ -	\$ -	\$ -	\$ -	\$ 22,449,047	
70 9500-9659 Payables & Deferred Revenues																
71 9500-9599 Payables	\$ 1,899,838	(741,676)	(821,186)	(105,829)	(5,480)	(6,791)	(147,936)	-	(722)	-	-	-	-	(70,219)	(1,899,838)	
72 9650-9659 Deferred Revenues	108,298	-	(103,267)	-	-	-	-	-	-	-	-	-	-	-	(103,267)	
74 9500-9659 Change in Payables & Deferred Reven	\$ 2,008,136	\$ (741,676)	\$ (824,456)	\$ (105,829)	\$ (5,480)	\$ (6,791)	\$ (147,936)	\$ -	\$ (722)	\$ -	\$ -	\$ -	\$ -	\$ (70,219)	\$ (2,008,136)	
76 Multiple Other Activity																
77 9793 Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78 9795 Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79 7999 Expense Suspense	\$ -	(702,151)	702,906	(855)	100	(5)	27,268	-	(27,263)	-	-	-	-	-	0	0
80 8999 Revenue Suspense	\$ -	12,642,061	(12,066,071)	(0)	0	0	65,612	-	(65,612)	-	-	-	-	-	574,010	574,010
81 9910 Payroll Suspense	\$ -	551,381	208,339	158,144	(405,917)	53,431	57,186	-	(109,866)	-	-	-	-	-	517,697	517,697
82 Treasury Reconciling Items	\$ -	\$ -	1	(1)	-	-	(6,959)	-	651	-	-	-	-	-	(6,308)	(6,308)
84 Multiple Total Other Activity	\$ 12,481,158	\$ (2,201,272)	\$ (94,746)	\$ (1,301,272)	\$ (5,325,483)	\$ (6,208,661)	\$ (445,529)	\$ -	\$ 1,526,511	\$ (452,456)	\$ (4,872,877)	\$ (5,761,008)	\$ (10,462,983)	\$ (2,522,519)	\$ (8,606,364)	
86 Ending Balance WITHOUT Borrowing	\$ 12,481,158	\$ (2,201,272)	\$ (94,746)	\$ (1,301,272)	\$ (5,325,483)	\$ (6,208,661)	\$ (445,529)	\$ -	\$ 1,526,511	\$ (452,456)	\$ (4,872,877)	\$ (5,761,008)	\$ (10,462,983)	\$ (2,522,519)	\$ (8,606,364)	
87 % of Qualifying TTF Draw Down																
89 Multiple Borrowing Activity																
90 9640 CY TRAN / TTF Principal Amounts	\$ 10,820,294	\$ 12,249,513	\$ -	\$ -	\$ -	\$ -	\$ 5,281,664	\$ -	\$ -	\$ -	\$ 10,025,751	\$ (787,706)	\$ -	\$ -	\$ 27,369,140	
91 8660 CY TRAN / TTF Premium	\$ -	(4,527)	(8,270)	(14,519)	-	-	-	-	-	-	-	-	-	-	(27,316)	
92 5800 CY TRAN / TTF Insurance Cost & Interest	\$ -	(3,707,829)	(7,230,736)	(217,653)	(257,591)	(795,962)	(6,534,653)	-	(3,412,873)	(361,965)	(719,038)	(645,872)	-	-	(23,774,486)	
93 9135 & 9640 CY TRAN / TTF Repayment	\$ 4,307	-	-	(4,307)	-	-	-	-	-	-	-	-	-	-	(4,307)	
94 9600-9619 Temporary Loans / Due To	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
95 9620-9649 Other Liabilities (Excluding TRANA)	\$ -	-	(391,799)	-	-	-	-	-	-	-	-	(4,741,531)	-	-	(4,443,330)	
96 Multiple Total Borrowing Activity	\$ 10,824,591	\$ 6,537,158	\$ (7,430,795)	\$ (221,340)	\$ (272,110)	\$ (796,902)	\$ (1,253,074)	\$ -	\$ (3,412,873)	\$ (361,965)	\$ 9,806,713	\$ (5,575,111)	\$ -	\$ -	\$ (880,209)	
97 Ending Cash Balance	\$ 12,481,158	\$ 17,160,477	\$ 11,836,208	\$ 10,408,342	\$ 6,112,022	\$ 4,431,942	\$ 4,431,942	\$ 8,941,999	\$ 7,501,166	\$ 5,160,235	\$ 10,846,526	\$ 4,183,285	\$ (516,091)	\$ 7,421,774	\$ 7,421,774	

La Mesa-Spring Valley Elementary
08167 TF

2013-14 General Fund Cashflows

Actuals to end of the month of:
January 2013

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Beginning Cash Balance

Line	8000-8998 Total Cash Inflows - CY Revenues	8000-8999 Revenue Limit (RL) Sources	Beginning Balances	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	Totals up to June 30th	2nd Interim MYP
1	8000-8998 Total Cash Inflows - CY Revenues			\$ 1,292,483	\$ 1,292,483	\$ 2,326,469	\$ 2,326,469	\$ 2,326,469	\$ 2,326,469	\$ 2,326,469	\$ 2,326,469	\$ 2,326,469	\$ 2,326,469	\$ 2,326,469	\$ 2,326,469	\$ 2,326,469	\$ 19,619,418	\$ 25,649,653
2	8001 RL	State Aid Principal Appointments (PA)		44,873	219,673	270,810	275,998	689,066	6,608,970	-	2,919,344	339,210	725,350	5,400,671	2,085,543	1,285,792	20,063,899	20,063,899
3	8021-8047 Property Taxes	\$200/ADA Basic Aid EPA																
3.1	8011	RDA Residual Balance & CRD									371,900					371,900	743,800	743,800
3.5	8012	EPA Tax Initiative Deferral									3,182,988					3,182,988	12,731,951	12,731,951
3.7	8012	Charter in Lieu Taxes																
4	8096	Special Education - Prop Tax Transfer																
4.5	8097	Other RL Sources									(47,628)					158,827	365,184	365,184
5	Multiple															(47,628)	(142,865)	(142,865)
6	8000-8099 Subtotal Revenue Limit Sources			\$ 1,337,356	\$ 1,512,155	\$ 6,780,266	\$ 2,654,438	\$ 3,015,535	\$ 9,935,438	\$ -	\$ 8,753,072	\$ 2,664,679	\$ 6,346,851	\$ 6,244,154	\$ 2,085,543	\$ 4,951,979	\$ 54,181,367	\$ 60,383,974
7	8100-8299 Federal Revenues																	
8	8100-8299 Federal Revenues																	
9	8181&8182 Special Education																	
10	8110 Impact Aid																	
11	8285 9066 Assets - Pass Through																	
12	Multiple Other Federal																	
13	8100-8299 Subtotal Federal Revenues																	
14	Multiple																	
15	8300-8599 Other State Revenues																	
16	8311 6500&10 PA Sp. Ed. (SDUSD, Poway & Inland)			\$ 39,211	\$ 39,211	\$ 70,579	\$ 70,579	\$ 70,579	\$ 70,579	\$ -	\$ 70,579	\$ 70,579	\$ 22,728	\$ -	\$ -	\$ -	\$ 595,201	\$ 784,210
17	8590 CAT PA Categories			27,115	27,115	48,807	48,807	48,807	48,807		48,807	48,807	48,807	15,717			411,600	542,305
18	Multiple OTHER PA Reimbursements and Adjustments																	
18.2	8590 Mandate Block Grant																	
19	8311 7090&91 EIA																	
20	8311 7230 Pupil Transportation																	
21	8311 7240 Pupil Trans-Special Educ.																	
21.1	8590 Deferred Maintenance																	
22	8434 1300 CSR K-3																	
23	8560 Lottery																	
24	8590 IMFRP																	
25	8590 Consolidated Cals 1 to 5																	
26	Multiple Other State																	
27	Multiple 0000 Basic Aid Reduction @ 9.2%																	
28	8300-8599 Subtotal Other State Revenues			\$ 85,270	\$ 604,320	\$ 1,799,431	\$ 302,332	\$ 1,064,022	\$ 119,366	\$ 565,248	\$ 1,724,547	\$ 1,422,328	\$ 639,435	\$ 1,306,502	\$ 838,348	\$ 501,241	\$ 11,572,412	\$ 14,239,877
29	Multiple																	
30	8600-8799 Other Local Revenues																	
31	8677 9025 ROP - Pass Through																	
32	8677 9065 ASES - Pass Through																	
33	8792 SPED PA-Special Education - Pass Through																	
34	Multiple Other Local																	
35	8600-8799 Subtotal Other Local Revenues																	
36	8900-8998 Transfers In & Other Sources																	
37	8900-8998																	
38	8000-8998 Total Cash Inflows - CY Revenues			\$ 1,727,474	\$ 2,444,216	\$ 8,116,590	\$ 3,480,023	\$ 6,103,695	\$ 9,564,864	\$ 1,385,065	\$ 11,087,622	\$ 5,991,766	\$ 6,689,953	\$ 7,777,278	\$ 3,007,925	\$ 7,103,583	\$ 76,502,376	\$ 88,371,348
40	1000-7998 Cash Outflows - CY Expenditures																	
41	1000-7998 Cash Outflows - CY Expenditures																	
42	1000-3999 Salaries & Benefits																	
43	1000-1999 Certified																	
44	2000-2999 Classified																	
45	3000-3999 Benefits																	
46	1000-3999 Subtotal Salaries & Benefits																	
47	4000-7998 Other Expenditures																	
48	4000-1999 Supplies																	
49	5000-5999 Utilities																	
50	5000-5999 Other Services (Excl. Utilities)																	
51	6000-6999 Capital																	
52	7000-7998 Transfers Out, Other Uses & Outgo																	
53	4000-7998 Action Required																	
54	4000-7998 Subtotal Other Expenditures																	
55	1000-7998 Total Cash Outflows - CY Expenditures																	
56	1000-7998 Total Cash Outflows - CY Expenditures																	
57	1000-7998 Total Cash Outflows - CY Expenditures																	

1,250,000

La Mesa-Spring Valley Elementary
TF

2013-14 General Fund Cashflows

Actuals to end of the month of:
January 2013

	Beginning	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	Totals up to June 30th	2nd Interim MYP
56 9111-9499 Assets (Excluding 9110 Cash)																
59 9111-9199 Other Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60 9200-9299 Receivables (Excl. delerrals listed below)	706,218	26,480	26,480	230,656	26,480	26,480	369,642	26,480	-	-	-	-	-	-	706,218	-
61 9200-9299 Delerrals - Principal Apporionment	11,306,708	7,919,382	3,397,326	-	-	-	-	-	-	-	-	-	-	-	11,306,708	-
62 9200-9299 Delerrals - CSR	1,387,855	1,387,855	-	-	-	-	-	-	-	-	-	-	-	-	1,387,855	-
63 9200-9299 Delerrals - Consolidated Cals 1 to 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64 9200-9299 Receivables - Lottery	889,643	492,336	-	-	397,308	-	-	-	-	-	-	-	-	-	889,643	-
65 9300-9319 Temporary Loans / Due From	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66 9320-9499 Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	\$ 14,290,423	\$ 9,826,052	\$ 3,413,806	\$ 230,656	\$ 423,788	\$ 26,480	\$ 369,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,290,423	\$ -
68 9111-9499 Change in Assets (Excl. 9110 Cash)																
69																
70 9500-9659 Current Liabilities																
71 9500-9599 Payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72 9650-9659 Deferred Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73																
74 9500-9659 Change in Current Liabilities																
75																
76 Multiple Other Activity																
77 9793 Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78 9795 Other Restatements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79 7999 Expense Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80 8999 Revenue Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81 9910 Payroll Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Treasury Reconciling Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83																
84																
85																
86 Multiple Total Other Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87																
88 Ending Balance WITHOUT Borrowing	\$ 2,639,894	\$ 1,720,831	\$ 2,047,658	\$ 2,238,403	\$ (2,238,403)	\$ (3,980,429)	\$ (1,665,340)	\$ (280,265)	\$ 3,053,032	\$ 1,304,655	\$ 2,279,719	\$ 2,106,023	\$ (2,511,009)	\$ (4,686,731)	\$ 5,293,148	\$ 2,871,697
89 Multiple Borrowing Activity																
90 9640 TRAN / TTF Principal Amounts	\$ 9,979,879	\$ (7,919,382)	\$ (2,060,497)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 8660 TRAN / TTF Premium	-	5,000,000	-	-	-	-	-	-	-	-	-	5,000,000	-	-	5,000,000	-
92 5800 TRAN / TTF Insurance Cost & Interest	-	-	-	-	-	-	-	-	(2,500,000)	-	-	(2,500,000)	-	-	(5,000,000)	-
93 9135 & 9640 TRAN / TTF Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94 9600-9619 Temporary Loans / Due To	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95 9620-9649 Other Liabilities (Excluding TRANS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96																
97 Multiple Total Borrowing Activity	\$ 9,979,879	\$ (2,919,382)	\$ (2,060,497)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,500,000)	\$ -	\$ -	\$ 2,500,000	\$ -	\$ -	\$ (4,979,879)	\$ -
98																
99 9110 Ending Cash Balance	\$ 9,700,390	\$ 6,720,831	\$ 7,047,658	\$ 7,047,658	\$ 2,781,597	\$ 1,019,571	\$ 3,334,660	\$ 4,710,746	\$ 5,553,032	\$ 3,804,655	\$ 4,779,719	\$ 7,106,023	\$ 2,489,991	\$ 313,269	\$ 313,269	\$ -

**Multi-Year Projections Summary Report
La Mesa-Spring Valley Elementary 2nd Interim 2012-13**

DESCRIPTION	OBJECT CODE	FY 2012-13 Current (Base Year)			FY 2013-14 First Projected Year			FY 2014-15 Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
A	Beginning Balance as of July 1	\$11,051,224	\$1,409,934	\$12,461,158	\$8,478,083	(\$1)	\$8,478,082	\$4,034,492	(\$1)	\$4,034,491
B	Revenues									
1	Revenue Limit Sources	58,527,598	2,098,699	60,626,297	58,236,660	2,127,314	60,363,974	58,981,633	2,166,184	61,147,817
2	Federal Revenues	201,309	6,436,176	6,637,485	189,432	5,648,623	5,838,055	185,075	5,518,704	5,703,779
3	Other State Revenues	10,351,721	4,061,766	14,413,487	10,254,633	3,985,244	14,239,877	10,241,090	3,982,667	14,223,758
4	Other Local Revenues	619,826	7,178,582	7,798,408	624,340	7,273,725	7,898,065	629,372	7,273,725	7,903,097
5	Total Revenues	69,700,454	19,775,223	89,475,677	69,305,065	19,034,906	88,339,971	70,037,171	18,941,281	88,978,451
	Beginning Balance & Revenue (A+B5)	\$80,751,678	\$21,185,157	\$101,936,835	\$77,783,148	\$19,034,906	\$96,818,053	\$74,071,663	\$18,941,280	\$93,012,943
C	Expenditures									
1	Certificated Salaries	37,369,982	9,759,256	47,129,238	37,314,987	9,663,533	46,978,520	38,023,579	9,843,035	47,866,613
2	Classified Salaries	7,980,238	7,016,568	14,996,806	8,119,105	7,139,062	15,258,166	8,260,699	7,263,973	15,524,672
3	Employee Benefits	13,034,607	5,662,412	18,697,019	13,195,106	5,901,298	19,096,404	13,907,127	6,213,771	20,120,899
4	Books & Supplies	1,757,585	3,850,622	5,608,207	1,381,452	2,398,978	3,780,430	1,414,607	2,456,553	3,871,160
5	Services, Other Operating Exp	4,115,776	3,099,373	7,215,149	4,132,828	3,012,265	7,145,093	4,242,351	3,086,486	7,328,837
6	Capital Outlay	267,096	45,176	312,272	269,703	45,549	315,253	984,716	46,643	1,031,359
7	Other Outgo - exclude Direct Sup.	0	0	0	0	0	0	0	0	0
8	Debt Service	32,559	0	32,559	32,559	315,000	347,559	32,559	315,000	347,559
9	Direct Support/Indirect Costs	(440,074)	210,358	(229,716)	(449,756)	214,986	(234,770)	(460,550)	220,146	(240,404)
10	CSR Reduction (for info only)	0	0	0	0	0	0	0	0	0
11	Projected Budget Reduction	0	0	0	0	0	0	(5,850,000)	0	(5,850,000)
12	Total Expenditures:	\$64,117,769	\$29,643,765	\$93,761,534	\$63,995,985	\$28,690,671	\$92,686,656	\$60,555,088	\$29,445,607	\$90,000,695
D	Interfund Xfers/Other Sources									
1	Transfers In	431,063	0	431,063	31,377	0	31,377	31,377	0	31,377
2	Transfers Out	128,282	0	128,282	128,282	0	128,282	128,282	0	128,282
3	Sources	0	0	0	0	0	0	0	0	0
4	Uses	0	0	0	0	0	0	0	0	0
5	Contributions	(8,458,607)	8,458,607	0	(9,655,765)	9,655,765	0	(10,504,326)	10,504,326	0
E	Net Increase (Decrease) in Fund Balance	(\$2,573,141)	(\$1,409,935)	(\$3,983,076)	(\$4,443,591)	(\$0)	(\$4,443,591)	(\$1,119,148)	(\$0)	(\$1,119,148)
F	Ending Balance	\$8,478,083	(\$1)	\$8,478,082	\$4,034,492	(\$1)	\$4,034,491	\$2,915,345	(\$1)	\$2,915,343
1	Revolving Cash	43,650	0	43,650	43,650	0	43,650	43,650	0	43,650
2	Other Reserves	145,642	0	145,642	145,642	0	145,642	145,642	0	145,642
3	Restricted	0	0	0	0	(0)	(0)	0	(0)	(0)
4	Stabilization Arrangements	0	0	0	0	0	0	0	0	0
5	Other Commitments	0	0	0	0	0	0	0	0	0
6	Assigned - Other Assignments	4,372,350	0	4,372,350	0	0	0	0	0	0
7	Reserve for Economic Uncertainties	2,816,694	0	2,816,694	2,784,448	0	2,784,448	2,703,869	0	2,703,869
8	Unassigned/unappropriated Amount	1,099,747	0	1,099,747	1,060,752	0	1,060,752	22,183	0	22,183
G	Components of Ending Fund Balance Total	\$8,478,083	\$0	\$8,478,083	\$4,034,492	(\$0)	\$4,034,492	\$2,915,345	(\$0)	\$2,915,344
	Reserve Percentage Level for this district:	3.00%								
	FY 2012-13 ADA Input Sheet (District):	11,649.71								
	FY 2013-14 Proj	\$2,816,694			\$2,816,694		\$0			
	FY 2014-15 Proj	\$2,784,448			\$2,784,448		\$0			
	FY 2013-14 Unappropriated Amount is:	Positive								
	FY 2014-15 Unappropriated Amount is:	Positive								

3% Calculated Reserve, or \$50,000 (greater of the two)
 Total Reserves 3% Calculated Difference*
 FY 2012-13 Bud \$2,816,694
 FY 2013-14 Proj \$2,784,448
 FY 2014-15 Proj \$2,703,869

*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	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	58,527,598.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,422.05	1.65%	6,528.05	2.21%	6,672.05
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RLI, line 5b, ID 0719)		8.62	1.62%	8.76	2.17%	8.95
c. Revenue Limit ADA (Form RLI, line 5c, ID 0033)		11,911.46	-2.08%	11,663.24	-0.89%	11,559.00
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		76,598,668.48	-0.47%	76,240,383.86	1.29%	77,225,679.00
e. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%		0.00%	
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		76,598,668.48	-0.47%	76,240,383.86	1.29%	77,225,679.00
g. Deficit Factor (Form RLI, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		59,538,613.04	-0.47%	59,260,125.57	1.29%	60,025,975.77
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)		(1,733,515.00)	1.65%	(1,762,130.00)	2.21%	(1,801,000.00)
k. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		722,500.00	2.24%	738,664.00	2.44%	756,657.00
1. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		58,527,598.04	-0.50%	58,236,659.57	1.28%	58,981,632.77
2. Federal Revenues	8100-8299	201,309.00	-5.90%	189,432.00	-2.30%	185,075.00
3. Other State Revenues	8300-8599	10,351,721.00	-0.94%	10,254,633.00	-0.13%	10,241,090.00
4. Other Local Revenues	8600-8799	619,826.00	0.73%	624,340.00	0.81%	629,372.00
5. Other Financing Sources						
a. Transfers In	8900-8929	431,063.00	-92.72%	31,377.00	0.00%	31,377.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(8,458,607.00)	14.15%	(9,655,765.00)	8.79%	(10,504,326.00)
6. Total (Sum lines A11 thru A5)		61,672,910.04	-3.23%	59,680,676.57	-0.20%	59,564,220.77
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				37,369,982.00		37,314,987.00
b. Step & Column Adjustment				747,399.64		708,592.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(802,394.64)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	37,369,982.00	-0.15%	37,314,987.00	1.90%	38,023,579.00
2. Classified Salaries						
a. Base Salaries				7,980,238.00		8,119,105.00
b. Step & Column Adjustment				138,867.00		141,594.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,980,238.00	1.74%	8,119,105.00	1.74%	8,260,699.00
3. Employee Benefits	3000-3999	13,034,607.00	1.23%	13,195,106.00	5.40%	13,907,127.00
4. Books and Supplies	4000-4999	1,757,585.00	-21.40%	1,381,452.00	2.40%	1,414,607.00
5. Services and Other Operating Expenditures	5000-5999	4,115,776.00	0.41%	4,132,828.00	2.65%	4,242,351.00
6. Capital Outlay	6000-6999	267,096.00	0.98%	269,703.00	265.11%	984,716.00
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	(440,074.00)	2.20%	(449,756.00)	2.40%	(460,550.00)
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)						(5,850,000.00)
11. Total (Sum lines B1 thru B10)		64,246,051.00	-0.19%	64,124,266.00	-5.37%	60,683,370.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,573,140.96)		(4,443,589.43)		(1,119,149.23)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,051,223.77		8,478,082.81		4,034,493.38
2. Ending Fund Balance (Sum lines C and D1)		8,478,082.81		4,034,493.38		2,915,344.15
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	189,292.00		189,292.00		189,292.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,372,350.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,816,694.00		2,784,448.00		2,703,869.00
2. Unassigned/Unappropriated	9790	1,099,746.77		1,060,753.38		22,183.15
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,478,082.77		4,034,493.38		2,915,344.15

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,816,694.00		2,784,448.00		2,703,869.00
c. Unassigned/Unappropriated	9790	1,099,746.77		1,060,753.38		22,183.15
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,056,386.72		1,184,668.72		1,312,950.72
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		4,972,827.49		5,029,870.10		4,039,002.87
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.						
Reduction of approximately 9 certificated FTE						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	2,098,699.00	1.36%	2,127,314.00	1.83%	2,166,184.00
2. Federal Revenues	8100-8299	6,436,176.00	-12.24%	5,648,623.00	-2.30%	5,518,704.00
3. Other State Revenues	8300-8599	4,061,766.00	-1.88%	3,985,244.00	-0.06%	3,982,667.00
4. Other Local Revenues	8600-8799	7,178,582.00	1.33%	7,273,725.00	0.00%	7,273,725.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	8,458,607.00	14.15%	9,655,765.00	8.79%	10,504,326.00
6. Total (Sum lines A1 thru A5)		28,233,830.00	1.62%	28,690,671.00	2.63%	29,445,606.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,759,256.00		9,663,533.00
b. Step & Column Adjustment				195,185.12		179,502.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(290,908.12)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,759,256.00	-0.98%	9,663,533.00	1.86%	9,843,035.00
2. Classified Salaries						
a. Base Salaries				7,016,568.00		7,139,062.00
b. Step & Column Adjustment				122,494.00		124,911.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,016,568.00	1.75%	7,139,062.00	1.75%	7,263,973.00
3. Employee Benefits	3000-3999	5,662,412.00	4.22%	5,901,298.00	5.29%	6,213,771.00
4. Books and Supplies	4000-4999	3,850,622.00	-37.70%	2,398,978.00	2.40%	2,456,553.00
5. Services and Other Operating Expenditures	5000-5999	3,099,373.00	-2.81%	3,012,265.00	2.46%	3,086,486.00
6. Capital Outlay	6000-6999	45,176.00	0.83%	45,549.00	2.40%	46,643.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	315,000.00	0.00%	315,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	210,358.00	2.20%	214,986.00	2.40%	220,145.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		29,643,765.00	-3.22%	28,690,671.00	2.63%	29,445,606.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,409,935.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,409,934.37		(0.63)		(0.63)
2. Ending Fund Balance (Sum lines C and D1)		(0.63)		(0.63)		(0.63)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.90		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.53)		(0.63)		(0.63)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		(0.63)		(0.63)		(0.63)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
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.						
Certificated salary adjustment due to use of prior year carryover funds. The District Budget Study Committee will continue meeting to address the on-going deficit and recommendations for budget reductions will be made to the board.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	60,626,297.00	-0.43%	60,363,973.57	1.30%	61,147,816.77
2. Federal Revenues	8100-8299	6,637,485.00	-12.04%	5,838,055.00	-2.30%	5,703,779.00
3. Other State Revenues	8300-8599	14,413,487.00	-1.20%	14,239,877.00	-0.11%	14,223,757.00
4. Other Local Revenues	8600-8799	7,798,408.00	1.28%	7,898,065.00	0.06%	7,903,097.00
5. Other Financing Sources						
a. Transfers In	8900-8929	431,063.00	0.00%	31,377.00	0.00%	31,377.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		89,906,740.04	-1.71%	88,371,347.57	0.72%	89,009,826.77
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				47,129,238.00		46,978,520.00
b. Step & Column Adjustment				942,584.76		888,094.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,093,302.76)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	47,129,238.00	-0.32%	46,978,520.00	1.89%	47,866,614.00
2. Classified Salaries						
a. Base Salaries				14,996,806.00		15,258,167.00
b. Step & Column Adjustment				261,361.00		266,505.00
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	14,996,806.00	1.74%	15,258,167.00	1.75%	15,524,672.00
3. Employee Benefits	3000-3999	18,697,019.00	2.14%	19,096,404.00	5.36%	20,120,898.00
4. Books and Supplies	4000-4999	5,608,207.00	-32.59%	3,780,430.00	2.40%	3,871,160.00
5. Services and Other Operating Expenditures	5000-5999	7,215,149.00	-0.97%	7,145,093.00	2.57%	7,328,837.00
6. Capital Outlay	6000-6999	312,272.00	0.95%	315,252.00	227.15%	1,031,359.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	32,559.00	967.47%	347,559.00	0.00%	347,559.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(229,716.00)	2.20%	(234,770.00)	2.40%	(240,405.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	128,282.00	0.00%	128,282.00	0.00%	128,282.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(5,850,000.00)
11. Total (Sum lines B1 thru B10)		93,889,816.00	-1.14%	92,814,937.00	-2.89%	90,128,976.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,983,075.96)		(4,443,589.43)		(1,119,149.23)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,461,158.14		8,478,082.18		4,034,492.75
2. Ending Fund Balance (Sum lines C and D1)		8,478,082.18		4,034,492.75		2,915,343.52
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	189,292.00		189,292.00		189,292.00
b. Restricted	9740	0.90		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,372,350.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,816,694.00		2,784,448.00		2,703,869.00
2. Unassigned/Unappropriated	9790	1,099,745.24		1,060,752.75		22,182.52
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		8,478,082.14		4,034,492.75		2,915,343.52

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,816,694.00		2,784,448.00		2,703,869.00
c. Unassigned/Unappropriated	9790	1,099,746.77		1,060,753.38		22,183.15
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(1.53)		(0.63)		(0.63)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,056,386.72		1,184,668.72		1,312,950.72
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		4,972,825.96		5,029,869.47		4,039,002.24
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.30%		5.42%		4.48%
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?	Yes					
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 (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)						
		11,648.28		11,516.97		11,516.97
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		93,889,816.00		92,814,937.00		90,128,976.00
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)		93,889,816.00		92,814,937.00		90,128,976.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,816,694.48		2,784,448.11		2,703,869.28
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,816,694.48		2,784,448.11		2,703,869.28
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**Multi-Year Projection Assumptions Sheet
2nd Interim 2012-13**

SCHOOL DISTRICT : *La Mesa-Spring Valley Elementary*

DESCRIPTION	Data in shaded areas are provided by SDCOE (for information only)				
	SDCOE	FY 2012-13	FY 2013-14	FY 2014-15	
	Assumptions	(Base Year)	(Project YR 1)	(Project YR 2)	
Statutory COLA - (SSC Dartboard)		3.24%	1.65%	2.20%	
Funded COLA - (Revenue Limit)		3.24%	1.65%	2.20%	
Funded COLA - (Categorical)		0.00%	0.00%	0.00%	
Revenue Limit Deficit - (SSC Dartboard & SDCOE Est)		22.272%	22.272%	22.272%	
California Consumer Price Index - (SSC Dartboard)		2.30%	2.20%	2.40%	
Lottery Per ADA (SSC Dartboard)	Unrestricted	\$124.25	\$124.00	\$123.75	
	Restricted	\$30.00	\$30.00	\$30.00	
Total Equalization (if applicable)	\$0.00				
Current Interest Rate - (SD County Treasurer's Office)		0.50%	0.50%	0.50%	
Property Taxes (% increase)	(District Input)		0.00%	0.00%	
Projected Budget Reduction	Unrestricted			-5,850,000.00	
	Restricted				
Average Daily Attendance (ADA) Projections	(District Input)	11,649.71	11,563.81	11,563.81	
	% Change		-0.74%	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)			\$ 11,051,224	\$ 1,409,934	\$ 12,461,158
(+/-) Audit Adjustment (District Input)			\$ -	\$ -	\$ -
Net Beginning Balance			\$ 11,051,224	\$ 1,409,934	\$ 12,461,158

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

*Roll up to 3701 and 3702

La Mesa-Spring Valley School District

2012-13 SECOND INTERIM MULTI-YEAR PROJECTION

ASSUMPTIONS

GENERAL ASSUMPTIONS

- A statutory Cost-of-Living Adjustment (COLA) of 3.24% is projected for 2012-13 with a deficit of 22.272%. A statutory COLA of 1.65% is projected for 2013-14 with a deficit of 22.272% and a COLA of 2.20% with a deficit of 22.272% is projected for 2014-15. These projections use the 2012-13 School Services Dartboard. Categorical programs are funded at the same level as in 2012-13, zero COLA is projected for 2013-14 and 2014-15.
- Property tax estimates are provided by the San Diego County Assessor's Office, using the most recent (November 2012) County Assessor information. State Aid is projected to fully fund revenue limit and backfill the property tax shortfall, utilizing revenue from the Education Protection Act as well as Redevelopment Agency funds.
- Revenue Limit Average Daily Attendance (ADA) is calculated using the declining enrollment formula (the greater of current or prior year ADA). Fiscal year 2012-13 uses the 2011-12 actual Period 2 ADA of 11,911.46.
- California Consumer Price Index (CPI) is projected using the School Services of California Dartboard forecast: 2.30% for 2012-13, 2.20% for 2013-14, and 2.40% for 2014-15.
- Lottery revenue for 2012-13, 2013-14 and 2014-15 is projected at \$154 per ADA. Funding is based upon the prior year's annual ADA.
- Using the San Diego County Treasurer's Office forecast, interest rates are projected at .50% for 2012-13, 2013-14, and 2014-15.
- Salary step-and-column is projected using a 2% increase for 2013-14 and 2014-15 for Certificated and Classified object codes. Certificated and Classified Supervisor and Administrator object codes are projected using a 1% increase for 2013-14 and 2014-15.
- Health and Welfare benefits are projected using a 10% increase for 2013-14 and 2014-15 for all active employees and retirees. Current year budgets have been revised to reflect changes from open enrollment. Changes made during open enrollment were effective January 1, 2013.

La Mesa-Spring Valley School District

2012-13 SECOND INTERIM MULTI-YEAR PROJECTION

ASSUMPTIONS

REVENUE ASSUMPTIONS

REVENUE LIMIT SOURCES

- Minor adjustments were made to the 2012-13 revenue limit average daily attendance which resulted in a decrease of \$38,893. Projections for 2013-14 and 2014-15 have been adjusted to reflect the Governors January proposed budget. As more information becomes available on the Local Control Funding Formula, changes will be incorporated into the current and subsequent fiscal year projections. Funding is anticipated to include changes for COLA and declining enrollment.

FEDERAL REVENUES

- Projections for 2012-13 are based on the most current funding information available and include prior year adjustments, deferred and unused funds. Adjustments were made due to increases in several grants. Projections for 2013-14 and 2014-15 assume the same level of funding as in 2012-13 and do not include prior year funds. Adjustments have been made for one-time funds. The total changes for Federal Revenues resulted in an increase of \$135,724.

STATE REVENUES

- Projections for 2012-13 use the most current funding information available and include prior year adjustments, deferred, and unused funds. Projections for 2013-14 and 2014-15 are based on state budget information provided by School Services of California as well as the San Diego County Office of Education. There were adjustments made to Special Education Mental Health funds. The total increase to State Revenues is \$112,350.

LOCAL AND OTHER REVENUES

- Projections for 2012-13 use 2011-12 actual data. The revenue and expenditure budgets for 2012-13 minigrants and donation funds are added as they are received and are equal, thus having no impact on the ending fund balance or reserves. The total increase to Local and Other Revenue is \$83,059.

CONTRIBUTIONS – SPECIAL EDUCATION, TRANSPORTATION, RESTRICTED AND DEFERRED MAINTENANCE

- For 2012-13 the Special Education encroachment is estimated at \$4,306,094. The Home-to-School Transportation encroachment is estimated at \$247,125. The Special Education Transportation encroachment is estimated at \$1,688,535 and the Restricted Maintenance encroachment is \$1,747,053. Encroachment is a result of expenditures exceeding revenues received for a restricted program. These excess expenditures are covered by the general fund.
- For 2012-13 the District will again take advantage of the option to eliminate the Deferred Maintenance match of approximately \$500,000 as well as recognizing the State Deferred Maintenance funding of \$477,776 in the Unrestricted General Fund. The District will also take advantage of these options in 2013-14 and 2014-15.

La Mesa-Spring Valley School District

2012-13 SECOND INTERIM MULTI-YEAR PROJECTION

ASSUMPTIONS

EXPENDITURE ASSUMPTIONS

- Salary projections for 2012-13 use actual calculated data for all existing employees, adjusted for step-and-column movement and program changes. Projections also include changes to certificated and classified salaries for restorations to all bargaining units. Adjustments have been made to 2013-14 and 2014-15 for one-time use of carryover funds. Changes to salary projections resulted in an increase of \$953,541.
- Statutory benefits include State Teachers' Retirement (STRS), Public Employees' Retirement (PERS), Social Security, Medicare, Workers' Compensation, and Unemployment Insurance. Projections use actual rates for 2012-13 and have increased by \$69,933 due to salary restorations to all bargaining units.
- Health and welfare benefit projections for 2012-13 have been adjusted to actual calculations in the payroll system and reflect open enrollment changes posted to the payroll system. Changes made at open enrollment were effective January 1, 2013.
- Restricted program expenses are budgeted to equal anticipated revenues. Salary, benefits, supplies, and services have been adjusted for any known staffing or funding changes. The remainder of available funds has been budgeted in the 4000 objects and will be distributed as spent in future budget revisions. As mentioned above, restricted programs have been adjusted in 2013-14, and 2014-15 for the one-time use of carryover or other one-time funds.
- Property and liability insurance costs have been adjusted based on the actual premiums paid for 2012-13 to the San Diego County JPA. The total cost is \$514,459.
- Capital Outlay expenditures have increased to reflect actual projects or bids.
- Total increases to expenditures since the first interim revision are \$976,702.

2012-13 Restricted Program Balances at February 28, 2013

