

BOARD OF TRUSTEES
ANAHEIM UNION HIGH SCHOOL DISTRICT
501 Crescent Way, P.O. Box 3520
Anaheim, California 92803-3520
www.auhsd.us

NOTICE OF ORGANIZATIONAL MEETING

Date: December 7, 2012

To: Anna L. Piercy, P.O. Box 3520, Anaheim, CA 92803-3520
Brian O'Neal, P.O. Box 3520, Anaheim, CA 92803-3520
Annemarie Randle-Trejo, P.O. Box 3520, Anaheim, CA 92803-3520
Katherine H. Smith, P.O. Box 3520, Anaheim, CA 92803-3520

Orange County Register, 1771 S. Lewis, Anaheim, CA 92805
Anaheim Bulletin, 1771 S. Lewis, Anaheim, CA 92805
News Enterprise, P.O. Box 1010, Los Alamitos, CA 90720
Los Angeles Times, 1375 Sunflower, Costa Mesa, CA 92626
Event News, 9559 Valley View Street, Cypress, CA 90630
Excelsior, 523 N. Grand Avenue, Santa Ana, CA 92701

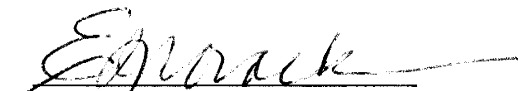
You are hereby notified that a regular meeting of the
Board of Trustees of the Anaheim Union High School District
is called for

Thursday, the 13th day of December 2012

in the District Board Room, 501 N. Crescent Way, Anaheim, California

Closed Session-3:30 p.m.

Regular Meeting-6:00 p.m.


Elizabeth I. Novack, Ph.D.
Superintendent

ANAHEIM UNION HIGH SCHOOL DISTRICT

501 N. Crescent Way, P.O. Box 3520, Anaheim, California 92803-3520, www.auhsd.us

BOARD OF TRUSTEES
Annual Organizational Meeting Agenda
Thursday, December 13, 2012
Closed Session–3:30 p.m.
Regular Meeting–6:00 p.m.

Some items on the agenda of the Board of Trustees' meeting include exhibits of supportive and/or background information. These items may be inspected in the superintendent's office of the Anaheim Union High School District, at 501 N. Crescent Way in Anaheim, California. The office is open from 7:45 a.m. to 4:30 p.m., Monday through Friday, and is closed for most of the federal and local holidays. These materials are also posted with the meeting agenda on the District website, www.auhsd.us, at the same time that they are distributed to the Board of Trustees.

Meetings are recorded for use in the official minutes.

1. **CALL TO ORDER–ROLL CALL** ***ACTION ITEM***
2. **ADOPTION OF AGENDA** ***ACTION ITEM***
3. **PUBLIC COMMENTS, CLOSED SESSION ITEMS** ***INFORMATION ITEM***

This is an opportunity for community members to address the Board of Trustees on closed session agenda items only. Persons wishing to address the Board of Trustees should complete a speaker request form, available on the information table, at the back of the room, and submit it to the executive assistant prior to the meeting. Each speaker is limited to a maximum of five (5) minutes; each topic or item is limited to a total of 20 minutes. Board Members cannot immediately respond to public comments, as stated on the speaker request form.

4. **CLOSED SESSION** ***ACTION/INFORMATION ITEM***

The Board of Trustees will meet in Closed Session for the following purposes:

- 4.1 To consider matters pursuant to Government Code Section 54957.6: Conference with labor negotiators Dr. Novack, Dr. Sevillano, Mrs. Poore, and Mr. Lee-Sung regarding negotiations and contracts with the American Federation of State, County and Municipal Employees (AFSCME), Anaheim Personnel and Guidance Association (APGA), Anaheim Secondary Teachers Association (ASTA), and California School Employees Association (CSEA).
- 4.2 To consider matters pursuant to Government Code Section 54957: Public employee discipline/dismissal/release.
- 4.3 To consider matters pursuant to the Government Code Section 54956.9 (a): Conference with legal counsel, existing litigation regarding OAH Case Number 2012090490.

5. **RECONVENE MEETING, PLEDGE OF ALLEGIANCE, AND REPORT OUT** ***INFORMATION ITEM***

5.1 **Reconvene Meeting**

The Board of Trustees will reconvene into open session.

5.2 **Pledge of Allegiance and Moment of Silence**

Student Representative to the Board of Trustees Primala Parmar will lead the Pledge of Allegiance to the Flag of the United States of America and the moment of silence.

5.3 **Closed Session**

The clerk of the Board of Trustees will report actions taken during closed session.

6. **INTRODUCTION OF GUESTS** ***INFORMATION ITEM***

7. **REPORTS** ***INFORMATION ITEM***

Reports of Associations

Officers present from the District's employee associations will be invited to address the Board of Trustees.

8. **PUBLIC COMMENTS, OPEN SESSION ITEMS** ***INFORMATION ITEM***

Opportunities for public comments occur at the beginning of each agenda item and at this time for items not on the agenda. Persons wishing to address the Board of Trustees should complete a speaker request form, available on the information table, at the back of the room, and submit it to the executive assistant prior to the meeting. Each speaker is limited to a maximum of five (5) minutes; each topic or item is limited to a total of 20 minutes. Board Members cannot immediately respond to public comments, as stated on the speaker request form.

9. **OATH OF OFFICE**

The Oath of Office will be administered to re-elected Trustees Brian O'Neal and Katherine H. Smith, as well as newly elected Trustee Annemarie Randle-Trejo.

10. **ELECTION OF OFFICERS** ***ACTION ITEM***

The Board of Trustees is requested to participate in a brief discussion on the election process prior to the nomination and selection of Trustees for the listed positions.

10.1 **President of the Board of Trustees**

Staff Recommendation:

It is recommended that the Board of Trustees nominate and select a Trustee for the position of president of the Board of Trustees. In the event that a new president is elected, Mrs. Piercy will hand the gavel over to the newly elected president, who will conduct the remainder of the meeting.

10.2 **Clerk of the Board of Trustees**

Staff Recommendation:

It is recommended that the Board of Trustees nominate and select a Trustee for the position of clerk of the Board of Trustees.

10.3 **Assistant Clerk of the Board of Trustees**

Staff Recommendation:

It is recommended that the Board of Trustees nominate and select a Trustee for the position of assistant clerk of the Board of Trustees.

11. **APPOINTMENTS TO THE BOARD OF TRUSTEES**

ACTION ITEM

11.1 **Secretary**

Staff Recommendation:

It is recommended that the Board of Trustees appoint the superintendent as the secretary of the Board of Trustees.

11.2 **Assistant Secretary**

Staff Recommendation:

It is recommended that the Board of Trustees appoint the assistant superintendent, Business Services, as the assistant secretary of the Board of Trustees.

11.3 **Parliamentarian**

Staff Recommendation:

It is recommended that the Board of Trustees appoint the District counsel as the parliamentarian of the Board of Trustees.

11.4 **Chief Negotiator**

Staff Recommendation:

It is recommended that the Board of Trustees appoint the assistant superintendent, Human Resources, as the chief negotiator of the Board of Trustees.

12. **BOARD OF TRUSTEES' APPOINTMENTS TO COMMITTEES**

ACTION ITEM

Staff Recommendation:

It is recommended that the Board of Trustees review the various committees, as listed on the exhibit, reach a consensus on which Trustee will participate on the various committees and approve the appointments to all committees by one (1) vote. **[EXHIBIT A]**

13. **ESTABLISH DAY AND HOUR FOR REGULAR SCHOOL BOARD MEETINGS**

ACTION ITEM

The Board of Trustees is requested to determine the calendar for the 2013 regular school Board meetings. Regular meetings will be held on Thursdays, with the exception of two dates as listed on the exhibit, and all with a start time of 6:00 p.m. for open session. Additionally, three (3) study sessions are scheduled on Thursday, February 7, 2013, Thursday, May 2, 2013, and a facilities tour in October. The start time for the study sessions will be determined at a later date.

Staff Recommendation:

It is recommended that the Board of Trustees review the dates provided and establish the schedule for the 2013 regular and special school Board of Trustees' meetings. **[EXHIBIT B]**

14. **ROBERT'S RULES OF ORDER NEWLY REVISED, 11th EDITION**

ACTION ITEM

Staff Recommendation:

It is recommended that the Board of Trustees use *Robert's Rules of Order Newly Revised, 11th Edition*, for conducting the business of the District.

15. **ITEMS OF BUSINESS**

BUSINESS SERVICES DIVISION

15.1 **Resolution No. 2012/13-B-08, Adjustments to Income and Expenditures, General Funds, Resolution No. 2012/13-B-09, Adjustments to Income and Expenditures, Various Funds, and the 2012-13 First Interim Report (Roll Call Vote)**

ACTION ITEM

Background Information:

Education Code Section 42131 (a) (1) states that pursuant to the reports required by Section 42130, the governing board of each school district shall certify, in writing, within 45 days after the close of the period being reported, whether the school district is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the subsequent fiscal year. These certifications shall be based upon the board's assessment, on the basis of standards and criteria for fiscal stability adopted by the State Board of Education pursuant to Section 33127, of the district budget, as revised to reflect current information regarding the adopted State Budget, district property tax revenues pursuant to Sections 95 to 100, inclusive, of the Revenue and Taxation Code, and ending balances for the preceding fiscal year as reported pursuant to Section 42100. The certifications shall be classified as positive, qualified, or negative, as prescribed by the Superintendent of Public Instruction for the purposes of determining subsequent actions by the Superintendent of Public Instruction, the Controller, or the county superintendent of schools, pursuant to subdivisions (b) and (c). These certifications shall be based upon the financial and budgetary reports required by Section 42130 but may include additional financial information known by the governing board to exist at the time of each certification. For purposes of this subdivision, a negative certification shall be assigned to any school district that, based upon current projections, will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year. A qualified certification shall be assigned to any school district that, based upon current projections, may not meet its financial obligations for the current fiscal year, or two (2) subsequent fiscal years. A positive certification shall be assigned to any school district that, based upon current projections, will meet its financial obligations for the current fiscal year and subsequent two (2) fiscal years.

Current Considerations:

In certifying the 2012-13 First Interim Report as positive, the Board of Trustees understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two (2) fiscal years. Due to the depletion of one-time revenue in 2012-13 and the volatility of California's economic recovery and uncertainty with education funding, the District will implement in 2013-14 approximately \$14 million in ongoing budget reductions and an additional \$6 million in reductions in 2014-15 to maintain a positive certification. It is further recognized that the District will submit a detailed list of Board approved ongoing budget reductions, revisions, and/or fund transfers, with the 2012-13 Second Interim Report.

Budget Implication:

As part of the interim reporting process, budget adjustments are made to income, expenditures, and fund balances. Resolution No. 2012/13-B-08, Adjustments to Income and Expenditures, General Funds, and Resolution No. 2012/13-B-09, Adjustments to Income and Expenditures, Various Funds, authorizes budget adjustments per Education Code Sections 42602 and 42610.

Staff Recommendation:

1. It is recommended that the Board of Trustees adopt Resolution No. 2012/13-B-08 and Resolution No. 2012/13-B-09, by a roll call vote.
2. It is recommended that the Board of Trustees approve the positive certification of the First Interim Report that the District will meet its financial obligations.

[EXHIBITS C, D, and E]

15.2 **Resolution No. 2012/13-B-07, Fund Balance Budget Adjustments** **ACTION ITEM**
(Roll Call Vote)

Background Information:

When the 2012-13 budget was developed the beginning fund balance was an estimated amount. This is because the 2011-12 fiscal year was not over, and the actual fund balance was not known. The ending fund balance for 2011-12 becomes the beginning fund balance for 2012-13. After the 2011-12 fiscal year is closed and the actual ending fund balance is known, then the 2012-13 beginning fund balance must be adjusted to match the 2011-12 actual ending fund balance amount. This resolution makes that adjustment.

Current Consideration:

This resolution makes adjustments to the 2012-13 budgets for the difference between the estimated 2012-13 beginning fund balances and the 2011-12 unaudited actual ending fund balances. This resolution affects all funds requiring an adjustment.

Budget Implication:

Budget impact varies depending on the fund and is shown within the resolution.

Staff Recommendation:

It is recommended that the Board of Trustees adopt Resolution No. 2012/13-B-07, by a roll call vote. **[EXHIBIT F]**

15.3 **Resolution No. 2011/12-B-06, Accounting of Developer Fees** **ACTION ITEM**
Report for 2011-12 (Roll Call Vote)

Background Information:

Government Code Sections 66001(d) and 66006(b) require the District to make an annual accounting of the developer fees available to the public, and be reviewed by the Board of Trustees. These fees are recorded in the Capital Facilities Fund and are received from new residential and commercial/industrial development to mitigate the impact of new development on school facilities of the District. The District is required to provide the following information for the prior fiscal year:

1. Amounts collected
2. Amounts of interest earned
3. Amount spent on projects to accommodate additional enrollment from new residential and commercial/industrial projects.

Pursuant to statutory requirements, the District made the report available to the public not less than 15 days prior to the District's Board meeting. It is available in the Accounting Department.

Current Consideration:

The attached financial report is for the 2011-12 fiscal year Developer Fee activity that is to be made public and be approved by the Board of Trustees.

Budget Implication:

There are no budget implications to this resolution. This is a reporting of the developer fee financial information only.

Staff Recommendation:

It is recommended that the Board of Trustees adopt Resolution No. 2012/13-B-06, by a roll call vote. **[EXHIBIT G]**

SUPERINTENDENT'S OFFICE

15.4 **CSBA Delegate Assembly Nominations**

ACTION ITEM

Background Information:

CSBA's Delegate Assembly is a vital link in the association's governance structure. Working with local districts, county offices, the Board of Directors and Executive Committee, Delegates ensure that the association reflects the interests of school districts and county offices of education throughout the state.

Current Consideration:

The Board of Trustees is requested to consider nominations for representatives to the California School Boards Association (CSBA) Delegate Assembly. Due to the size of the Anaheim Union High School District, one (1) of its Board members is selected annually, at the organizational meeting in December, to serve on the CSBA Delegate Assembly.

This item is to consider nominating an additional Board member, or members, from the District, and/or from another district within Region 15, to run for election to the CSBA Delegate Assembly. The term of office is April 1, 2013, through March 31, 2015. The Board may nominate as many individuals as it chooses, but must submit a letter of nomination, or a nomination form for each. In addition, all nominees must submit a required biographical sketch and nomination form. Nominations must be postmarked by Monday, January 7, 2013.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees determine whether, or not to nominate additional Board members for representatives to the CSBA Delegate Assembly.

[EXHIBIT H]

15.5 **Procedure for Filling Vacant Board Position**

ACTION ITEM

Background Information:

On November 6, 2012, Trustee Jordan Brandman was elected as a member of the Anaheim City Council. As anticipated Trustee Brandman will be sworn in to the city council on Tuesday, December 11, 2012, and as a result Trustee Brandman has resigned as Trustee of the Anaheim Union High School District. Trustee Brandman's resignation has created a

vacancy on the Board of Trustees. The term Trustee Brandman was elected to does not expire until December 2014. The Board of Trustees will need to fill the vacancy created by Trustee Brandman's resignation.

Current Consideration:

Pursuant to Education Code Section 5091 and Board Policy 10221, the Board of Trustees is required to fill any vacancy by making a provisional appointment, or calling for a special election. The Board of Trustees must complete this process within 60 days of the vacancy. If the Board of Trustees does not make a provisional appointment, or order an election within 60 days, the county superintendent of schools will call for an election to fill the vacancy. Board Policies 10111 and 10221 and Education Code Section 5091(a) outline other procedural information on the filling of a Board vacancy.

Budget Implication:

A provisional appointment to fill the vacancy has no budget impact. A special election to fill the vacancy will require the District to fund the cost of a special election.

Staff Recommendation:

It is recommended that the Board fully discuss this matter and take formal action at this meeting to determine, which method will be used to fill the Board vacancy. Taking this action will provide direction for staff on the intended method of filling the vacancy.

16. **CONSENT CALENDAR**

ACTION ITEM

The Board will list consent calendar items that they wish to pull for discussion.

The Board of Trustees is requested to approve/ratify items listed under the consent calendar. These items are considered routine and are acted on by the Board of Trustees in one motion. It is understood that the administration recommends approval of all consent items. Each item on the consent calendar, approved by the Board, shall be deemed to have been considered in full and approved/ratified as recommended. There is no discussion of these items prior to the Board vote unless a member of the Board, staff, or the public requests specific items be discussed, or removed, from the consent calendar.

BUSINESS SERVICES DIVISION

16.1 **Agreement, American Municipal Tax-Exempt Compliance Corporation (AMTEC)**

Background Information:

Internal Revenue Regulations require arbitrage rebate computations to be completed no later than five years from the date of a bond issuance, and every five years thereafter. An arbitrage computation is also required to be done after a bond refunding is done.

Current Consideration:

The District just completed a GO Bond refunding in October. This arbitrage study will bring the District current with all GO Bond arbitrage requirements. The Board of Trustees is requested to approve the agreement with American Municipal Tax-Exempt Compliance Corporation (AMTEC).

Budget Implication:

The cost of the computation is \$7,500. (Special Reserve for Capital Outlay Fund)

Staff Recommendation:

It is recommended that the Board of Trustees approve the agreement with AMTEC.
[EXHIBIT I]

SUPERINTENDENT'S OFFICE

16.2 **Institutional Membership**

Ratify the institutional membership as listed:

Anaheim Chamber of Commerce, December 1, 2012, through November 30, 2013, \$200. President and CEO Todd Ament has approved a reduction for the past three (3) years. This is the last year of the reduced rate. (General Funds)

Staff Recommendation:

It is recommended that the Board of Trustees ratify the membership with the Anaheim Chamber of Commerce.

- 17. **SUPERINTENDENT AND STAFF REPORT** **INFORMATION ITEM**
- 18. **BOARD OF TRUSTEES' REPORT** **INFORMATION ITEM**
Announcements regarding school visits, conference attendance, and meeting participation.
- 19. **ADVANCE PLANNING** **INFORMATION ITEM**
 - 19.1 **Future Meeting Dates**
If the proposed meeting dates are approved, the next regular meeting of the Board of Trustees will be held on Thursday, January 24, 2013, at 6:00 p.m.
 - 19.2 **Suggested Agenda Items**
- 20. **ADJOURNMENT** **ACTION ITEM**

In compliance with the Americans with Disabilities Act, individuals with a disability who require modification or accommodation in order to participate in this meeting should contact the executive assistant to the superintendent at (714) 999-3503 by noon on Monday, December 10, 2012.

Anaheim Union High School District
2013 Committee Representation

Appointments to Liaison Committees:	Number of Positions	Meeting Day and Time	Appointment Term	Current Appointee	Appointee	Cabinet Member
City of Anaheim	2	Varies	January 2013 to December 2013	Vacant Smith		Novack Sevillano
City of Buena Park	2	Varies	January 2013 to December 2013	Vacant Piercy		Neely Novack Adair
City of Cypress	2	Varies	January 2013 to December 2013	Piercy O'Neal		Novack Poore
City of La Palma	2	Varies	January 2013 to December 2013	O'Neal Randle-Trejo		Novack Poore
City of Stanton	2	Varies	January 2013 to December 2013	Smith Vacant		Novack Karlak Adair
Legislative Contacts and District:	Appointee	Appointee				
State Senator Mimi Walters, 37th District:	Vacant					
State Senator Tom Harman, 35th	O'Neal					
State Senator Lou Correa, 34th	Smith	Randle-Trejo				
State Senator Bob Huff 29th	Vacant					
U.S. Senator Barbara Boxer						
U.S. Senator Dianne Feinstein						
State Assembly Sharon Quirk-Silva, 65th	Appointee Smith	Appointee				
State Assembly Jim Silva, 67th	Piercy					
State Assembly Allan R. Mansoor, 74th	Smith					
State Assembly Tom Daly, 69th	Vacant	Randle-Trejo				
U.S. Congresswoman Loretta Sanchez, 46th	Randle-Trejo					



Anaheim Union High School District

Board of Trustees' 2013 Meeting Calendar

Thursday, January 24, Regular Board of Trustees' Meeting

***Thursday, February 7, Special Board of Trustees' Meeting—Budget Study Session**

Thursday, February 21, Regular Board of Trustees' Meeting

Tuesday, March 12, Regular Board of Trustees' Meeting

Thursday, March 28, Special Board of Trustees' Meeting

Thursday, April 18, Regular Board of Trustees' Meeting

***Thursday, May 2, Board of Trustees' Study Session—Learning Summit and Strategic Plan Benchmark**

Monday, May 13, Regular Board of Trustees' Meeting

Thursday, May 30, Regular Board of Trustees' Meeting

Thursday, June 20, Regular Board of Trustees' Meeting

Thursday, July 11, Regular Board of Trustees' Meeting

Thursday, August 22, Board of Trustees' Meeting

Thursday, September 5, Regular Board of Trustees' Meeting

Thursday, September 19, Regular Board of Trustees' Meeting

Thursday, October 10, Regular Board of Trustees' Meeting

***Thursday, October (TBD), Board of Trustees' Study Session—Facilities Tour**

Thursday, November 7, Regular Board of Trustees' Meeting

Thursday, December 12, Regular and Annual Organization Board of Trustees' Meeting

***Proposed Study Sessions**

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE
ANAHEIM UNION HIGH SCHOOL DISTRICT
FOR ADJUSTMENTS TO INCOME AND EXPENDITURES
(GENERAL FUND)**

RESOLUTION NO. 2012/13-B-08

December 13, 2012

On the motion of Trustee _____ and duly seconded, the following resolution was adopted:

WHEREAS, the Board of Trustees of the Anaheim Union High School District determined that income for the district in the amount required to finance the total budget, expenditures and transfers for the current fiscal year from sources listed in California Education Code Sections 42602/42610; and

WHEREAS, the Board of Trustees of the Anaheim Union High School District can show just cause for adjustments to income and expenses per attached schedule of adjustments.

BE IT FURTHER RESOLVED that the Board of Trustees approves the adjustments to fund balance per attached schedule of adjustments.

The foregoing resolution was passed and adopted at a regular meeting of the Board of Trustees on December 13, 2012, by the following votes:

AYES

NOES:

ABSTAIN:

ABSENT:

STATE OF CALIFORNIA)
)
) SS
)
COUNTY OF ORANGE)

I, Elizabeth I. Novack, Superintendent of the Anaheim Union High School District of Orange County, California, and Secretary to the Board of Trustees thereof, hereby certify that the above and foregoing Resolution was duly and regularly adopted by the said Board of Trustees at the regular meeting thereof held on the 13th day of December 2012, and passed by a roll call vote of all members of said board.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 13th day of December 2012.

Elizabeth I. Novack, Ph.D.
Superintendent and
Secretary to the Board of Trustees

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE
ANAHEIM UNION HIGH SCHOOL DISTRICT**

**FOR ADJUSTMENTS TO INCOME AND EXPENDITURES
(GENERAL FUND)**

RESOLUTION NO. 2012/13-B-08

December 13, 2012

Schedule of Adjustments

<u>Budgetary Account Number</u>	<u>Income Source</u>	<u>Amount</u>
8010-8099	Revenue Limit	\$ 89,665.00
8100-8299	Federal Revenues	3,032,720.00
8300-8599	Other State Revenues	2,569,698.00
8600-8799	Other Local Revenues	35,070.00
	Increase (Decrease) to Revenue	<u>\$ 5,727,153.00</u>
<u>Expenditure</u>		
1000-1999	Certificated Salaries	\$ (86,112.00)
2000-2999	Classified Salaries	1,058,866.00
3000-3999	Employee Benefits	576,426.00
4000-4999	Books and Supplies	2,774,889.00
5000-5999	Services, Other Operating	497,306.00
6000-6999	Capital Outlay	831,141.00
7100-7499	Other Outgo	-
7600-7629	Transfers In/Out	-
	Increase (Decrease) to Expenditures	<u>\$ 5,652,516.00</u>
<u>Fund Balance Accounts</u>		
9712	Nonspendable Stores	\$ -
9713	Prepaid Expenditures	-
9740	Restricted	-
9780	Other Assignments	922,616.00
9789	Reserve for Economic Uncertainties	113,117.00
9790	Unappropriated Fund Balance	2,054,725.00
	Beginning Fund Balance Adjustment	(3,015,821.00)
	Increase (Decrease) to Fund Balance	<u>\$ 74,637.00</u>

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE
ANAHEIM UNION HIGH SCHOOL DISTRICT
FOR ADJUSTMENTS TO INCOME AND EXPENDITURES
(VARIOUS FUNDS)**

RESOLUTION NO. 2012/13-B-09

December 13, 2012

On the motion of Trustee _____ duly seconded, the following resolution was adopted by a roll call vote:

WHEREAS, the Board of Trustees of the Anaheim Union High School District determined that income for the district in the amount required to finance the total budget, expenditures, and transfers for the current year from sources listed in California Education Code Sections 42602/42610; and

WHEREAS, the Board of Trustees of the Anaheim Union High School District can show just cause for adjustments to income and expenses per attached schedule of adjustments.

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees approves the adjustments to fund balance per attached schedule of adjustments.

The foregoing resolution was passed and adopted at the regular meeting of the Board of Trustees on December 13, 2012 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

STATE OF CALIFORNIA)
)
) SS
)
COUNTY OF ORANGE)

I, Elizabeth I. Novack, Superintendent of the Anaheim Union High School District of Orange County, California, and Secretary to the Board of Trustees thereof, hereby certify that the above and foregoing resolution was duly and regularly adopted by the said Board of Trustees at the regular meeting thereof held on the 13th day of December, and passed by a roll call vote of all members of said board.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 13th day of December 2012.

Elizabeth I. Novack, Ph.D.
Superintendent and
Secretary to the Board of Trustees

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE
ANAHEIM UNION HIGH SCHOOL DISTRICT**

**FOR ADJUSTMENTS TO INCOME AND EXPENDITURES
(VARIOUS FUNDS)**

RESOLUTION NO. 2012/13-B-09

December 13, 2012

Schedule of Adjustments

Object Code and Description	FUND DESCRIPTION				
	CAPITAL FACILITIES - DEVELOPER FEES	CAPITAL FACILITIES AGENCY RDA	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE FOR CAPITAL OUTLAY	
8000 - ALL REVENUE SOURCES	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
1000 - CERTIFICATED SALARIES					
2000 - CLASSIFIED SALARIES					
3000 - EMPLOYEE BENEFITS					
4000 - BOOKS AND SUPPLIES		10,000.00			
5000 - SVCS & OTHER OPER EXP	(268,000.00)				
6000 - CAPITAL OUTLAY	30,000.00	3,334,368.00	(34,144.00)		3,600.00
7000 - OTHER OUTGO	-	-	-		-
INCREASE (DECREASE) TO EXPENDITURES	(238,000.00)	3,344,368.00	(34,144.00)		3,600.00
FUND BALANCE INCREASE (DECREASE)	\$ 238,000.00	\$ (3,344,368.00)	\$ 34,144.00		\$ 46,400.00

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

Signed: _____ Date: _____
District Superintendent or Designee

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

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

Meeting Date: December 13, 2012 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Dianne Poore Telephone: (714) 999-3555
Title: Assistant Superintendent, Business E-mail: poore_d@auhsd.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2011-12) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• 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	

**ANAHEIM UNION HIGH SCHOOL DISTRICT
FIRST INTERIM REPORT
STATUS OF FUNDS
2012- 2013**

December 13, 2012

GENERAL STATEMENTS

The purpose of the Interim Report is threefold:

1. To certify that the Anaheim Union High School District is in a positive financial position as of October 31, 2012, and will continue to be in a positive financial position through the end of the fiscal year 2012-2013 and the subsequent two fiscal years.
2. To report to the Board of Trustees and Superintendent the financial status of the District by reviewing and revising the 2012-2013 budget.
3. To comply with the Fiscal Management Advisory Committee (FMAC) standards.

FINANCIAL POSITION

An analysis of the budget has been completed. We anticipate that the District will be able to meet its financial obligations for the current fiscal year and subsequent two fiscal years.

ENDING BALANCE

According to the State adopted Criteria and Standards, available reserves should not be less than 2% of total expenditures. The Anaheim Union High School District revised projected amount designated for economic uncertainties is \$5,972,067 or 2%. The revised projected amount that is undesignated is \$2,322,951.

**ANAHEIM UNION HIGH SCHOOL DISTRICT
FIRST INTERIM REPORT
2012-2013**

GENERAL FUND

As reflected on the Interim Report General Fund Summary, the projected Unassigned/
Unappropriated amount increased from the Board Approved Operating Budget as follows:

INCREASES

Increase In Fund Balance \$ 1,089,394

Available funds were revised to reflect the
adjustment to the beginning balance as follows:

Actual Beginning Fund Balance	34,063,741
Original Estimated Beginning Fund Balance	<u>(31,047,919)</u>
Increase in Ending Fund Balance	3,015,822
 Less: Increases to Legally Restricted Reserves	 <u>(1,926,428)</u>
Total	1,089,394

Categorical Programs -0-

Title I	1,952,054
Special Education Local Assistance	563,440
Special Education Mental Health Services	485,876
Medi-Cal Reimbursement	300,000
Lottery – Restricted	208,208
Title II	136,325
NCLB Program Improvement Corrective Action	78,647
Carol White Physical Education Grant	39,295
Other Adjustments	(6,070)
Special Education IDEA Mental Health Services	(8,952)
After School Education and Safety Grant	(9,736)
Transportation Grant	(13,167)
OCDE TUPE Grant	(17,989)
Quality Education Investment Act (QEIA)	(57,000)
CA Performing Arts and Production Grant	<u>(65,915)</u>
	3,585,016
 Less: Corresponding Increase in Budgeted Expenditures	 <u>(3,585,016)</u>
Total	-0-

Revenue Limit 89,665

Revenue Limit income was decreased to reflect the
revised projections of a decrease of 2.81 ADA from last
years actual ADA along with other minor adjustments

<u>State Revenue</u>		1,094,826
Mandated Cost Reimbursement	922,555	
Special Education Transportation	844,742	
Lottery – Unrestricted	198,943	
Regular Transportation	34,943	
California School Age Education Program	18,692	
Instructional Material Realignment	<u>(2,494)</u>	
	2,017,381	
Less: Transfer to Components of Ending Fund Balance	<u>(922,555)</u>	
	Total	1,094,826
<u>Other Local Revenue</u>		36,000
Anaheim Sports Prep Foundation	36,000	
Various School Site Donations	70,494	
USC Social Worker Intern Program Reimbursement	25,000	
AVID Destination Graduation	9,600	
“Let’s Dig a Pool” Project	1,994	
Other Adjustments	<u>788</u>	
	143,876	
Less: Corresponding Increase in Budgeted Expenditures	<u>(107,876)</u>	
	Total	36,000
<u>Personnel Salary Adjustments</u>		340,663
Budgeted salaries and related benefits decreased due to the reduction in use of substitutes, extra pay, overtime, transfers to categorical programs, reduction in teachers working their conference period and other personnel adjustments		<hr/>
	Total Increases	\$ 2,650,548
<u>DECREASES</u>		
<u>Services and Other Operating Expenditures</u>		(212,223)
Budgeted increase in excess liability insurance and legal fees		
<u>Reserve for Economic Uncertainties</u>		(113,117)
Budgeted Reserves for Economic Uncertainties were increased due to an increase in projected expenditures		
<u>Other Adjustments</u>		(2,257)
This is the net effect of adjustments to sites, departments and various other minor adjustments to income and expenditures		<hr/>
	Total Decreases	\$ (327,597)
NET INCREASE IN PROJECTED UNASSIGNED AMOUNT		<u>\$ 2,322,951</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT
VARIOUS FUNDS
AS OF OCTOBER 31, 2012

CAPITAL FACILITIES FUND (Fund 25)

This fund contains the receipts from developer fees and proceeds from Certificates of Participation.

Cash Balance	\$933,843.98
Cash with Fiscal Agent	13,009,999.84
Developer fees	228,665.68
Interfund Transfers In	909,486.82
Expenditures	1,139,033.26
Budgeted Ending Balance	14,010,394.00

CAPITAL FACILITIES AGENCY RDA (Fund 45)

Cash Balance	2,106,729.11
Revenues	5,052.25
Expenditures	3,202,989.61
Budgeted Ending Balance	6,177,552.00

COUNTY SCHOOL FACILITIES FUND (Fund 35)

This fund is being used to account for the state funds awarded for the modernization of school sites.

Cash Balance	382,230.27
Revenues	505.85
Expenditures	78,693.55
Budgeted Ending Balance	0.00

SPECIAL RESERVE FUND (Fund 40)

Cash Balance	4,025,172.32
Revenues	50,000.84
Expenditures	876,917.47
Budgeted Ending Balance	3,698,489.00

SELF-INSURANCE FUND

WORKER'S COMPENSATION FUND (Fund 68)

Cash Balance	1,205,682.82
Cash with Fiscal Agent	400,000.00
Revenues	1,391.73
Expenditures	15,181.06
Budgeted Ending Balance	1,149,275.00

ANAHEIM UNION HIGH SCHOOL DISTRICT
VARIOUS FUNDS
AS OF OCTOBER 31, 2012

SELF-INSURANCE FUND (Continued)

HEALTH AND WELFARE FUND (Fund 69)

Cash Balance	6,481,543.67
Cash with Fiscal Agent	1,400,000.00
Revenues	13,088,908.56
Expenditures	14,033,366.14
Budgeted Ending Balance	15,865,739.00

CAFETERIA FUND (Fund 13)

(as of September 30, 2012)

Cash Balance	7,284,477.11
Revenues	3,327,090.48
Expenditures	3,972,097.54
Budgeted Ending Balance	\$8,490,943.27

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	190,734,434.00	190,734,434.00	24,750,796.95	190,824,099.00	89,665.00	0.0%
2) Federal Revenue		8100-8299	15,463,500.00	15,463,500.00	2,066,132.39	18,496,220.00	3,032,720.00	19.6%
3) Other State Revenue		8300-8599	61,824,933.00	61,824,933.00	16,539,391.76	64,394,631.00	2,569,698.00	4.2%
4) Other Local Revenue		8600-8799	3,341,811.00	3,341,811.00	806,261.85	3,376,881.00	35,070.00	1.0%
5) TOTAL, REVENUES			271,364,678.00	271,364,678.00	44,162,582.95	277,091,831.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	134,823,506.00	134,823,506.00	27,948,013.98	134,737,394.00	86,112.00	0.1%
2) Classified Salaries		2000-2999	42,347,222.00	42,347,222.00	8,164,437.61	43,406,088.00	(1,058,866.00)	-2.5%
3) Employee Benefits		3000-3999	63,111,776.00	63,111,776.00	17,209,763.47	63,688,202.00	(576,426.00)	-0.9%
4) Books and Supplies		4000-4999	17,689,328.00	17,689,328.00	2,000,933.74	20,464,217.00	(2,774,889.00)	-15.7%
5) Services and Other Operating Expenditures		5000-5999	23,024,171.00	23,024,171.00	6,499,251.50	23,521,477.00	(497,306.00)	-2.2%
6) Capital Outlay		6000-6999	656,453.00	656,453.00	632,381.32	1,487,594.00	(831,141.00)	-126.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	11,290,025.00	11,290,025.00	1,850,445.47	11,290,025.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			292,942,481.00	292,942,481.00	64,305,227.09	298,594,997.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)								
			(21,577,803.00)	(21,577,803.00)	(20,142,644.14)	(21,503,166.00)		
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	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,577,803.00)	(21,577,803.00)	(20,142,644.14)	(21,503,166.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,047,919.00	31,047,919.00		34,063,740.00	3,015,821.00	9.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,047,919.00	31,047,919.00		34,063,740.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,047,919.00	31,047,919.00		34,063,740.00		
2) Ending Balance, June 30 (E + F1e)			9,470,116.00	9,470,116.00		12,560,574.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	155,000.00	155,000.00		155,000.00		
Stores		9712	300,000.00	300,000.00		300,000.00		
Prepaid Expenditures		9713	325,000.00	325,000.00		325,000.00		
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	2,562,940.00	2,562,940.00		3,485,556.00		
Mandated Cost Reimbursement	0000	9780	1,062,940.00					
Deferred Maintenance	0000	9780	1,500,000.00					
Mandated Cost Reimbursement	0000	9780		1,062,940.00				
Deferred Maintenance	0000	9780		1,500,000.00				
Deferred Maintenance	0000	9780				1,500,000.00		
Mandated Cost Reimbursement	0000	9780				1,985,556.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,858,950.00	5,858,950.00		5,972,067.00		
Unassigned/Unappropriated Amount		9790	268,226.00	268,226.00		2,322,951.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	142,303,692.00	142,303,692.00	20,158,108.77	132,877,778.00	(9,425,914.00)	-6.6%
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	491,048.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	416,132.00	416,132.00	0.00	416,132.00	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	47,228,298.00	47,228,298.00	0.00	48,848,810.00	1,620,512.00	3.4%
Unsecured Roll Taxes		8042	1,795,578.00	1,795,578.00	1,160,734.54	1,844,096.00	48,518.00	2.7%
Prior Years' Taxes		8043	1,081,322.00	1,081,322.00	1,137,792.08	1,168,883.00	87,561.00	8.1%
Supplemental Taxes		8044	691,877.00	691,877.00	487,053.77	1,349,309.00	657,432.00	95.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,529,156.00)	(3,529,156.00)	712,443.23	(1,375,947.00)	2,153,209.00	-61.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	325,081.00	325,081.00	459,393.94	5,261,211.00	4,936,130.00	1518.4%
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	80.49	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	(40.24)	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			190,312,824.00	190,312,824.00	24,606,614.58	190,390,272.00	77,448.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(8,750,528.00)	(8,750,528.00)	0.00	(8,750,528.00)	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	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	8,750,528.00	8,750,528.00	0.00	8,750,528.00	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	421,610.00	421,610.00	144,182.37	433,827.00	12,217.00	2.9%
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			190,734,434.00	190,734,434.00	24,750,796.95	190,824,099.00	89,665.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,082,615.00	5,082,615.00	0.00	5,646,055.00	563,440.00	11.1%
Special Education Discretionary Grants		8182	109,069.00	109,069.00	0.00	90,017.00	(19,052.00)	-17.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	335,000.00	335,000.00	35,955.40	317,011.00	(17,989.00)	-5.4%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	66,000.00	66,000.00	0.00	144,647.00	78,647.00	119.2%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	6,511,112.00	6,511,112.00	1,360,209.75	8,463,166.00	1,952,054.00	30.0%
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	1,106,226.00	1,106,226.00	241,318.32	1,242,551.00	136,325.00	12.3%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	767,126.00	767,126.00	215,693.70	767,126.00	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	543,043.00	543,043.00	0.00	543,043.00	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	943,309.00	943,309.00	212,955.22	1,282,604.00	339,295.00	36.0%
TOTAL, FEDERAL REVENUE			15,463,500.00	15,463,500.00	2,066,132.39	18,496,220.00	3,032,720.00	19.6%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	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	61,125.00	61,125.00	11,990.16	61,125.00	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	15,168,246.00	15,168,246.00	2,900,999.72	15,168,246.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	104,705.77	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	7,829.96	34,883.00	34,883.00	New
Economic Impact Aid	7090-7091	8311	4,258,211.00	4,258,211.00	878,414.00	4,258,211.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	189,613.04	844,742.00	844,742.00	New
All Other State Apportionments - Current Year	All Other	8311	676,400.00	676,400.00	110,845.30	676,400.00	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	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	0.00	53,129.00	922,616.00	922,616.00	New
Lottery - Unrestricted and Instructional Materi		8560	5,152,334.00	5,152,334.00	479,723.62	5,559,485.00	407,151.00	7.9%
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	778,000.00	778,000.00	561,272.38	768,264.00	(9,736.00)	-1.3%
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%

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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)
Quality Education Investment Act	7400	8590	6,138,400.00	6,138,400.00	4,865,120.00	6,081,400.00	(57,000.00)	-0.9%
All Other State Revenue	All Other	8590	29,592,217.00	29,592,217.00	6,375,748.81	30,019,259.00	427,042.00	1.4%
TOTAL, OTHER STATE REVENUE			61,824,933.00	61,824,933.00	16,539,391.76	64,394,631.00	2,569,698.00	4.2%
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	39,000.00	39,000.00	1,843.96	39,000.00	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	29,000.00	29,000.00	8,903.98	29,000.00	0.00	0.0%
Sale of Publications		8632	2,500.00	2,500.00	618.96	2,500.00	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	145,000.00	145,000.00	51,736.37	135,000.00	(10,000.00)	-6.9%
Interest		8660	225,000.00	225,000.00	56,663.56	225,000.00	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	950,000.00	950,000.00	121,723.53	825,000.00	(125,000.00)	-13.2%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	850,000.00	850,000.00	0.00	850,000.00	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%) Adjustment		8691	0.00	0.00	40.24	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	1,101,311.00	1,101,311.00	564,731.25	1,271,381.00	170,070.00	15.4%
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	0.00	0.00	0.00	0.00	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%

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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)
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%
TOTAL, OTHER LOCAL REVENUE			3,341,811.00	3,341,811.00	806,261.85	3,376,881.00	35,070.00	1.0%
TOTAL, REVENUES			271,364,678.00	271,364,678.00	44,162,582.95	277,091,831.00	5,727,153.00	2.1%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	117,160,910.00	117,160,910.00	22,910,837.19	116,862,935.00	297,975.00	0.3%
Certificated Pupil Support Salaries		1200	8,054,319.00	8,054,319.00	1,861,283.23	8,166,739.00	(112,420.00)	-1.4%
Certificated Supervisors' and Administrators' Salaries		1300	8,882,749.00	8,882,749.00	2,765,665.79	9,077,891.00	(195,142.00)	-2.2%
Other Certificated Salaries		1900	725,528.00	725,528.00	410,227.77	629,829.00	95,699.00	13.2%
TOTAL, CERTIFICATED SALARIES			134,823,506.00	134,823,506.00	27,948,013.98	134,737,394.00	86,112.00	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,240,664.00	11,240,664.00	1,391,889.05	11,708,783.00	(468,119.00)	-4.2%
Classified Support Salaries		2200	15,430,317.00	15,430,317.00	3,343,179.26	15,670,243.00	(239,926.00)	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	2,337,749.00	2,337,749.00	581,023.25	2,339,142.00	(1,393.00)	-0.1%
Clerical, Technical and Office Salaries		2400	13,338,492.00	13,338,492.00	2,848,346.05	13,687,920.00	(349,428.00)	-2.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			42,347,222.00	42,347,222.00	8,164,437.61	43,406,088.00	(1,058,866.00)	-2.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,166,804.00	11,166,804.00	1,206,273.10	11,151,722.00	15,082.00	0.1%
PERS		3201-3202	4,482,806.00	4,482,806.00	941,013.27	4,712,818.00	(230,012.00)	-5.1%
OASDI/Medicare/Alternative		3301-3302	5,296,043.00	5,296,043.00	1,031,177.50	5,633,720.00	(337,677.00)	-6.4%
Health and Welfare Benefits		3401-3402	34,193,500.00	34,193,500.00	11,456,655.53	34,189,900.00	3,600.00	0.0%
Unemployment Insurance		3501-3502	1,960,002.00	1,960,002.00	200,475.11	1,970,909.00	(10,907.00)	-0.6%
Workers' Compensation		3601-3602	3,254,789.00	3,254,789.00	1,199,241.83	3,255,484.00	(695.00)	0.0%
OPEB, Allocated		3701-3702	2,064,100.00	2,064,100.00	652,802.50	2,067,700.00	(3,600.00)	-0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	301,610.00	301,610.00	130,003.06	313,827.00	(12,217.00)	-4.1%
Other Employee Benefits		3901-3902	392,122.00	392,122.00	392,121.57	392,122.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			63,111,776.00	63,111,776.00	17,209,763.47	63,688,202.00	(576,426.00)	-0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	471,732.00	471,732.00	467,507.54	975,110.00	(503,378.00)	-106.7%
Books and Other Reference Materials		4200	99,884.00	99,884.00	3,375.74	113,437.00	(13,553.00)	-13.6%
Materials and Supplies		4300	16,270,570.00	16,270,570.00	1,382,493.29	18,319,620.00	(2,049,050.00)	-12.6%
Noncapitalized Equipment		4400	847,142.00	847,142.00	147,557.17	1,056,050.00	(208,908.00)	-24.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,689,328.00	17,689,328.00	2,000,933.74	20,464,217.00	(2,774,889.00)	-15.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,045,925.00	1,045,925.00	31,533.33	1,243,137.00	(197,212.00)	-18.9%
Travel and Conferences		5200	269,427.00	269,427.00	74,893.68	298,819.00	(29,392.00)	-10.9%
Dues and Memberships		5300	41,400.00	41,400.00	40,115.87	41,600.00	(200.00)	-0.5%
Insurance		5400-5450	1,565,463.00	1,565,463.00	1,492,207.57	1,677,686.00	(112,223.00)	-7.2%
Operations and Housekeeping Services		5500	6,343,550.00	6,343,550.00	2,263,188.37	6,494,650.00	(151,100.00)	-2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,530,690.00	4,530,690.00	921,010.55	3,882,330.00	648,360.00	14.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,898,906.00	8,898,906.00	1,458,352.81	9,433,678.00	(534,772.00)	-6.0%
Communications		5900	328,810.00	328,810.00	217,949.32	449,577.00	(120,767.00)	-36.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,024,171.00	23,024,171.00	6,499,251.50	23,521,477.00	(497,306.00)	-2.2%

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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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	187,492.47	310,000.00	(310,000.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	310,000.00	310,000.00	246,886.94	380,160.00	(70,160.00)	-22.6%
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	346,453.00	346,453.00	198,001.91	797,434.00	(450,981.00)	-130.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			656,453.00	656,453.00	632,381.32	1,487,594.00	(831,141.00)	-126.6%
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	15,000.00	15,000.00	1.00	15,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	1,570,000.00	1,570,000.00	342,139.83	1,570,000.00	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	61,125.00	61,125.00	0.00	61,125.00	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	9,643,900.00	9,643,900.00	1,508,304.64	9,643,900.00	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)			11,290,025.00	11,290,025.00	1,850,445.47	11,290,025.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			292,942,481.00	292,942,481.00	64,305,227.09	298,594,997.00	(5,652,516.00)	-1.9%

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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	0.00	0.0%
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	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)			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	181,983,906.00	181,983,906.00	24,750,796.95	182,073,571.00	89,665.00	0.0%
2) Federal Revenue		8100-8299	440,072.00	440,072.00	35,955.40	422,083.00	(17,989.00)	-4.1%
3) Other State Revenue		8300-8599	32,324,671.00	32,324,671.00	5,880,805.79	33,462,456.00	1,137,785.00	3.5%
4) Other Local Revenue		8600-8799	2,183,619.00	2,183,619.00	652,990.96	2,327,495.00	143,876.00	6.6%
5) TOTAL, REVENUES			216,932,268.00	216,932,268.00	31,320,549.10	218,285,605.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	101,994,164.00	101,994,164.00	20,533,323.78	101,254,988.00	739,176.00	0.7%
2) Classified Salaries		2000-2999	23,935,126.00	23,935,126.00	5,032,254.74	24,392,615.00	(457,489.00)	-1.9%
3) Employee Benefits		3000-3999	44,767,495.00	44,767,495.00	12,067,915.44	44,708,519.00	58,976.00	0.1%
4) Books and Supplies		4000-4999	4,848,704.00	4,848,704.00	820,279.76	4,384,011.00	464,693.00	9.6%
5) Services and Other Operating Expenditures		5000-5999	15,399,518.00	15,399,518.00	5,173,833.21	15,140,217.00	259,301.00	1.7%
6) Capital Outlay		6000-6999	536,353.00	536,353.00	291,533.82	957,194.00	(420,841.00)	-78.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	9,658,900.00	9,658,900.00	1,508,305.64	9,658,900.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,379,607.00)	(1,379,607.00)	(266,139.93)	(1,563,291.00)	183,684.00	-13.3%
9) TOTAL, EXPENDITURES			199,760,653.00	199,760,653.00	45,161,306.48	198,933,153.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			17,171,615.00	17,171,615.00	(13,840,757.38)	19,352,452.00		
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	(25,809,418.00)	(25,809,418.00)	0.00	(25,997,941.00)	(188,523.00)	0.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,809,418.00)	(25,809,418.00)	0.00	(25,997,941.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,637,803.00)	(8,637,803.00)	(13,840,757.38)	(6,645,489.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,107,919.00	18,107,919.00		19,206,063.00	1,098,144.00	6.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,107,919.00	18,107,919.00		19,206,063.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,107,919.00	18,107,919.00		19,206,063.00		
2) Ending Balance, June 30 (E + F1e)			9,470,116.00	9,470,116.00		12,560,574.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	155,000.00	155,000.00		155,000.00		
Stores		9712	300,000.00	300,000.00		300,000.00		
Prepaid Expenditures		9713	325,000.00	325,000.00		325,000.00		
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	2,562,940.00	2,562,940.00		3,485,556.00		
Mandated Cost Reimbursement	0000	9780	1,062,940.00					
Deferred Maintenance	0000	9780	1,500,000.00					
Mandated Cost Reimbursement	0000	9780		1,062,940.00				
Deferred Maintenance	0000	9780		1,500,000.00				
Deferred Maintenance	0000	9780				1,500,000.00		
Mandated Cost Reimbursement	0000	9780				1,985,556.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,858,950.00	5,858,950.00		5,972,067.00		
Unassigned/Unappropriated Amount		9790	268,226.00	268,226.00		2,322,951.00		

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)
REVENUE LIMIT SOURCES								
Principal Apportionment State Aid - Current Year		8011	142,303,692.00	142,303,692.00	20,158,108.77	132,877,778.00	(9,425,914.00)	-6.6%
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	491,048.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	416,132.00	416,132.00	0.00	416,132.00	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	47,228,298.00	47,228,298.00	0.00	48,848,810.00	1,620,512.00	3.4%
Unsecured Roll Taxes		8042	1,795,578.00	1,795,578.00	1,160,734.54	1,844,096.00	48,518.00	2.7%
Prior Years' Taxes		8043	1,081,322.00	1,081,322.00	1,137,792.08	1,168,883.00	87,561.00	8.1%
Supplemental Taxes		8044	691,877.00	691,877.00	487,053.77	1,349,309.00	657,432.00	95.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,529,156.00)	(3,529,156.00)	712,443.23	(1,375,947.00)	2,153,209.00	-61.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	325,081.00	325,081.00	459,393.94	5,261,211.00	4,936,130.00	1518.4%
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	80.49	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	(40.24)	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			190,312,824.00	190,312,824.00	24,606,614.58	190,390,272.00	77,448.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(8,750,528.00)	(8,750,528.00)	0.00	(8,750,528.00)	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	421,610.00	421,610.00	144,182.37	433,827.00	12,217.00	2.9%
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			181,983,906.00	181,983,906.00	24,750,796.95	182,073,571.00	89,665.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	335,000.00	335,000.00	35,955.40	317,011.00	(17,989.00)	-5.4%
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	105,072.00	105,072.00	0.00	105,072.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			440,072.00	440,072.00	35,955.40	422,083.00	(17,989.00)	-4.1%
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	676,400.00	676,400.00	110,845.30	676,400.00	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	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	53,129.00	922,616.00	922,616.00	New
Lottery - Unrestricted and Instructional Materials		8560	4,360,025.00	4,360,025.00	261,399.60	4,558,968.00	198,943.00	4.6%
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						

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)
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	27,288,246.00	27,288,246.00	5,455,431.89	27,304,472.00	16,226.00	0.1%
TOTAL, OTHER STATE REVENUE			32,324,671.00	32,324,671.00	5,880,805.79	33,462,456.00	1,137,785.00	3.5%
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	39,000.00	39,000.00	1,843.96	39,000.00		
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	29,000.00	29,000.00	8,903.98	29,000.00	0.00	0.0%
Sale of Publications		8632	2,500.00	2,500.00	618.96	2,500.00	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	145,000.00	145,000.00	51,736.37	135,000.00	(10,000.00)	-6.9%
Interest		8660	225,000.00	225,000.00	56,663.56	225,000.00	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	850,000.00	850,000.00	0.00	850,000.00	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%) Adjustment		8691	0.00	0.00	40.24	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	893,119.00	893,119.00	533,183.89	1,046,995.00	153,876.00	17.2%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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%
TOTAL, OTHER LOCAL REVENUE			2,183,619.00	2,183,619.00	652,990.96	2,327,495.00	143,876.00	6.6%
TOTAL, REVENUES			216,932,268.00	216,932,268.00	31,320,549.10	218,285,605.00	1,353,337.00	0.6%

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	88,748,390.00	88,748,390.00	17,119,507.63	88,053,653.00	694,737.00	0.8%
Certificated Pupil Support Salaries		1200	5,174,036.00	5,174,036.00	1,064,147.68	5,281,259.00	(107,223.00)	-2.1%
Certificated Supervisors' and Administrators' Salaries		1300	8,071,738.00	8,071,738.00	2,349,668.47	7,920,076.00	151,662.00	1.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			101,994,164.00	101,994,164.00	20,533,323.78	101,254,988.00	739,176.00	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,177,625.00	1,177,625.00	37,460.85	1,077,925.00	99,700.00	8.5%
Classified Support Salaries		2200	8,936,151.00	8,936,151.00	1,994,591.51	9,139,680.00	(203,529.00)	-2.3%
Classified Supervisors' and Administrators' Salaries		2300	1,924,266.00	1,924,266.00	478,090.67	1,923,889.00	377.00	0.0%
Clerical, Technical and Office Salaries		2400	11,897,084.00	11,897,084.00	2,522,111.71	12,251,121.00	(354,037.00)	-3.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			23,935,126.00	23,935,126.00	5,032,254.74	24,392,615.00	(457,489.00)	-1.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,463,639.00	8,463,639.00	606,333.89	8,365,487.00	98,152.00	1.2%
PERS		3201-3202	2,440,933.00	2,440,933.00	586,742.17	2,682,101.00	(241,168.00)	-9.9%
OASDI/Medicare/Alternative		3301-3302	3,627,544.00	3,627,544.00	682,922.06	3,640,724.00	(13,180.00)	-0.4%
Health and Welfare Benefits		3401-3402	24,154,410.00	24,154,410.00	7,965,681.32	23,864,902.00	289,508.00	1.2%
Unemployment Insurance		3501-3502	1,289,372.00	1,289,372.00	84,671.21	1,386,373.00	(97,001.00)	-7.5%
Workers' Compensation		3601-3602	2,297,246.00	2,297,246.00	1,014,259.30	2,294,214.00	3,032.00	0.1%
OPEB, Allocated		3701-3702	2,064,100.00	2,064,100.00	652,802.50	2,067,700.00	(3,600.00)	-0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	38,129.00	38,129.00	82,381.42	14,896.00	23,233.00	60.9%
Other Employee Benefits		3901-3902	392,122.00	392,122.00	392,121.57	392,122.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			44,767,495.00	44,767,495.00	12,067,915.44	44,708,519.00	58,976.00	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	(14,474.80)	3,378.00	(3,378.00)	New
Books and Other Reference Materials		4200	3,475.00	3,475.00	(1,439.09)	3,475.00	0.00	0.0%
Materials and Supplies		4300	4,479,824.00	4,479,824.00	760,242.66	4,053,412.00	426,412.00	9.5%
Noncapitalized Equipment		4400	365,405.00	365,405.00	75,951.01	323,746.00	41,659.00	11.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,848,704.00	4,848,704.00	820,279.78	4,384,011.00	464,693.00	9.6%
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	40,600.00	40,600.00	11,904.22	49,435.00	(8,835.00)	-21.8%
Dues and Memberships		5300	40,000.00	40,000.00	40,115.87	40,200.00	(200.00)	-0.5%
Insurance		5400-5450	1,565,463.00	1,565,463.00	1,492,207.57	1,677,686.00	(112,223.00)	-7.2%
Operations and Housekeeping Services		5500	6,228,550.00	6,228,550.00	2,263,357.86	6,378,550.00	(150,000.00)	-2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,209,300.00	3,209,300.00	409,601.41	2,548,860.00	660,440.00	20.6%
Transfers of Direct Costs		5710	587,863.00	587,863.00	10,848.36	588,728.00	(865.00)	-0.1%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,468,227.00	3,468,227.00	776,085.11	3,577,093.00	(108,866.00)	-3.1%
Communications		5900	259,515.00	259,515.00	169,712.81	279,665.00	(20,150.00)	-7.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,399,518.00	15,399,518.00	5,173,833.21	15,140,217.00	259,301.00	1.7%

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	187,492.47	310,000.00	(310,000.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	310,000.00	310,000.00	1,807.99	380,160.00	(70,160.00)	-22.6%
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	226,353.00	226,353.00	102,233.36	267,034.00	(40,681.00)	-18.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			536,353.00	536,353.00	291,533.82	957,194.00	(420,841.00)	-78.5%
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	15,000.00	15,000.00	1.00	15,000.00	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	9,643,900.00	9,643,900.00	1,508,304.64	9,643,900.00	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)			9,658,900.00	9,658,900.00	1,508,305.64	9,658,900.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,379,607.00)	(1,379,607.00)	(266,139.93)	(1,563,291.00)	183,684.00	-13.3%
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			(1,379,607.00)	(1,379,607.00)	(266,139.93)	(1,563,291.00)	183,684.00	-13.3%
TOTAL, EXPENDITURES			199,760,653.00	199,760,653.00	45,161,306.48	198,933,153.00	827,500.00	0.4%

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	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	0.00	0.0%
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	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	(25,809,418.00)	(25,809,418.00)	0.00	(25,997,941.00)	(188,523.00)	0.7%
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			(25,809,418.00)	(25,809,418.00)	0.00	(25,997,941.00)	(188,523.00)	0.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(25,809,418.00)	(25,809,418.00)	0.00	(25,997,941.00)	(188,523.00)	0.7%

2012-13 First 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	8,750,528.00	8,750,528.00	0.00	8,750,528.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,023,428.00	15,023,428.00	2,030,176.99	18,074,137.00	3,050,709.00	20.3%
3) Other State Revenue		8300-8599	29,500,262.00	29,500,262.00	10,658,585.97	30,932,175.00	1,431,913.00	4.9%
4) Other Local Revenue		8600-8799	1,158,192.00	1,158,192.00	153,270.89	1,049,386.00	(108,806.00)	-9.4%
5) TOTAL, REVENUES			54,432,410.00	54,432,410.00	12,842,033.85	58,806,226.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	32,829,342.00	32,829,342.00	7,414,690.20	33,482,406.00	(653,064.00)	-2.0%
2) Classified Salaries		2000-2999	18,412,096.00	18,412,096.00	3,132,182.87	19,013,473.00	(601,377.00)	-3.3%
3) Employee Benefits		3000-3999	18,344,281.00	18,344,281.00	5,141,848.03	18,979,683.00	(635,402.00)	-3.5%
4) Books and Supplies		4000-4999	12,840,624.00	12,840,624.00	1,180,653.96	16,080,206.00	(3,239,582.00)	-25.2%
5) Services and Other Operating Expenditures		5000-5999	7,624,653.00	7,624,653.00	1,325,418.29	8,381,260.00	(756,607.00)	-9.9%
6) Capital Outlay		6000-6999	120,100.00	120,100.00	340,847.50	530,400.00	(410,300.00)	-341.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,631,125.00	1,631,125.00	342,139.83	1,631,125.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,379,607.00	1,379,607.00	266,139.93	1,563,291.00	(183,684.00)	-13.3%
9) TOTAL, EXPENDITURES			93,181,828.00	93,181,828.00	19,143,920.61	99,661,844.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(38,749,418.00)	(38,749,418.00)	(6,301,886.76)	(40,855,618.00)		
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	25,809,418.00	25,809,418.00	0.00	25,997,941.00	188,523.00	0.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			25,809,418.00	25,809,418.00	0.00	25,997,941.00		

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)			(12,940,000.00)	(12,940,000.00)	(6,301,886.76)	(14,857,677.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,940,000.00	12,940,000.00		14,857,677.00	1,917,677.00	14.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,940,000.00	12,940,000.00		14,857,677.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,940,000.00	12,940,000.00		14,857,677.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
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			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	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	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)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	8,750,528.00	8,750,528.00	0.00	8,750,528.00	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	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			8,750,528.00	8,750,528.00	0.00	8,750,528.00	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	5,082,615.00	5,082,615.00	0.00	5,646,055.00	563,440.00	11.1%
Special Education Discretionary Grants		8182	109,069.00	109,069.00	0.00	90,017.00	(19,052.00)	-17.5%
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	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	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	66,000.00	66,000.00	0.00	144,647.00	78,647.00	119.2%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	6,511,112.00	6,511,112.00	1,360,209.75	8,463,166.00	1,952,054.00	30.0%
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	1,106,226.00	1,106,226.00	241,318.32	1,242,551.00	136,325.00	12.3%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	767,126.00	767,126.00	215,693.70	767,126.00	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	543,043.00	543,043.00	0.00	543,043.00	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	838,237.00	838,237.00	212,955.22	1,177,532.00	339,295.00	40.5%
TOTAL, FEDERAL REVENUE			15,023,428.00	15,023,428.00	2,030,176.99	18,074,137.00	3,050,709.00	20.3%
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	61,125.00	61,125.00	11,990.16	61,125.00	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	15,168,246.00	15,168,246.00	2,900,999.72	15,168,246.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	104,705.77	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	7,829.96	34,883.00	34,883.00	New
Economic Impact Aid	7090-7091	8311	4,258,211.00	4,258,211.00	878,414.00	4,258,211.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	189,613.04	844,742.00	844,742.00	New
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	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	792,309.00	792,309.00	218,324.02	1,000,517.00	208,208.00	26.3%
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	778,000.00	778,000.00	561,272.38	768,264.00	(9,736.00)	-1.3%
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%

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)
Quality Education Investment Act	7400	8590	6,138,400.00	6,138,400.00	4,865,120.00	6,081,400.00	(57,000.00)	-0.9%
All Other State Revenue	All Other	8590	2,303,971.00	2,303,971.00	920,316.92	2,714,787.00	410,816.00	17.8%
TOTAL, OTHER STATE REVENUE			29,500,262.00	29,500,262.00	10,658,585.97	30,932,175.00	1,431,913.00	4.9%
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	0.00	0.00	0.00	0.00	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	950,000.00	950,000.00	121,723.53	825,000.00	(125,000.00)	-13.2%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
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	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	208,192.00	208,192.00	31,547.36	224,386.00	16,194.00	7.8%
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	0.00	0.00	0.00	0.00	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%

2012-13 First 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)
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%
TOTAL, OTHER LOCAL REVENUE			1,158,192.00	1,158,192.00	153,270.89	1,049,386.00	(108,806.00)	-9.4%
TOTAL, REVENUES			54,432,410.00	54,432,410.00	12,842,033.85	58,806,226.00	4,373,816.00	8.0%

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	28,412,520.00	28,412,520.00	5,791,329.56	28,809,282.00	(396,762.00)	-1.4%
Certificated Pupil Support Salaries		1200	2,880,283.00	2,880,283.00	797,135.55	2,885,480.00	(5,197.00)	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	811,011.00	811,011.00	415,997.32	1,157,815.00	(346,804.00)	-42.8%
Other Certificated Salaries		1900	725,528.00	725,528.00	410,227.77	629,829.00	95,699.00	13.2%
TOTAL, CERTIFICATED SALARIES			32,829,342.00	32,829,342.00	7,414,690.20	33,482,406.00	(653,064.00)	-2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,063,039.00	10,063,039.00	1,354,428.20	10,630,858.00	(567,819.00)	-5.6%
Classified Support Salaries		2200	6,494,166.00	6,494,166.00	1,348,587.75	6,530,563.00	(36,397.00)	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	413,483.00	413,483.00	102,932.58	415,253.00	(1,770.00)	-0.4%
Clerical, Technical and Office Salaries		2400	1,441,408.00	1,441,408.00	326,234.34	1,436,799.00	4,609.00	0.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			18,412,096.00	18,412,096.00	3,132,182.87	19,013,473.00	(601,377.00)	-3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,703,165.00	2,703,165.00	599,939.21	2,786,235.00	(83,070.00)	-3.1%
PERS		3201-3202	2,041,873.00	2,041,873.00	354,271.10	2,030,717.00	11,156.00	0.5%
OASDI/Medicare/Alternative		3301-3302	1,668,499.00	1,668,499.00	348,255.44	1,992,996.00	(324,497.00)	-19.4%
Health and Welfare Benefits		3401-3402	10,039,090.00	10,039,090.00	3,490,974.21	10,324,998.00	(285,908.00)	-2.8%
Unemployment Insurance		3501-3502	670,630.00	670,630.00	115,803.90	584,536.00	86,094.00	12.8%
Workers' Compensation		3601-3602	957,543.00	957,543.00	184,982.53	961,270.00	(3,727.00)	-0.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	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	263,481.00	263,481.00	47,621.64	298,931.00	(35,450.00)	-13.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,344,281.00	18,344,281.00	5,141,848.03	18,979,683.00	(635,402.00)	-3.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	471,732.00	471,732.00	481,982.34	971,732.00	(500,000.00)	-106.0%
Books and Other Reference Materials		4200	96,409.00	96,409.00	4,814.83	109,962.00	(13,553.00)	-14.1%
Materials and Supplies		4300	11,790,746.00	11,790,746.00	622,250.63	14,266,208.00	(2,475,462.00)	-21.0%
Noncapitalized Equipment		4400	481,737.00	481,737.00	71,606.16	732,304.00	(250,567.00)	-52.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,840,624.00	12,840,624.00	1,180,653.96	16,080,206.00	(3,239,582.00)	-25.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,045,925.00	1,045,925.00	31,533.33	1,243,137.00	(197,212.00)	-18.9%
Travel and Conferences		5200	228,827.00	228,827.00	62,989.46	249,384.00	(20,557.00)	-9.0%
Dues and Memberships		5300	1,400.00	1,400.00	0.00	1,400.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	115,000.00	115,000.00	(169.49)	116,100.00	(1,100.00)	-1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,321,390.00	1,321,390.00	511,409.14	1,333,470.00	(12,080.00)	-0.9%
Transfers of Direct Costs		5710	(587,863.00)	(587,863.00)	(10,848.36)	(588,728.00)	865.00	-0.1%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,430,679.00	5,430,679.00	682,267.70	5,856,585.00	(425,906.00)	-7.8%
Communications		5900	69,295.00	69,295.00	48,236.51	169,912.00	(100,617.00)	-145.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,624,653.00	7,624,653.00	1,325,418.29	8,381,260.00	(756,607.00)	-9.9%

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	0.00	245,078.95	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	120,100.00	120,100.00	95,768.55	530,400.00	(410,300.00)	-341.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			120,100.00	120,100.00	340,847.50	530,400.00	(410,300.00)	-341.6%
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	1,570,000.00	1,570,000.00	342,139.83	1,570,000.00	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	61,125.00	61,125.00	0.00	61,125.00	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)			1,631,125.00	1,631,125.00	342,139.83	1,631,125.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,379,607.00	1,379,607.00	266,139.93	1,563,291.00	(183,684.00)	-13.3%
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			1,379,607.00	1,379,607.00	266,139.93	1,563,291.00	(183,684.00)	-13.3%
TOTAL, EXPENDITURES			93,181,828.00	93,181,828.00	19,143,920.61	99,661,844.00	(6,480,016.00)	-7.0%

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	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	25,809,418.00	25,809,418.00	0.00	25,997,941.00	188,523.00	0.7%
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			25,809,418.00	25,809,418.00	0.00	25,997,941.00	188,523.00	0.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			25,809,418.00	25,809,418.00	0.00	25,997,941.00	(188,523.00)	0.7%

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	9,764.64	9,764.64	9,764.40	9,764.40	(0.24)	0%
2. Special Education	376.03	376.03	376.03	376.03	0.00	0%
HIGH SCHOOL						
3. General Education	19,832.03	19,832.03	19,285.03	19,829.46	(2.57)	0%
4. Special Education	1,087.05	1,087.05	1,087.05	1,087.05	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	30.28	30.28	30.28	30.28	0.00	0%
6. Special Education	510.81	510.81	510.81	510.81	0.00	0%
7. TOTAL, K-12 ADA	31,600.84	31,600.84	31,053.60	31,598.03	(2.81)	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)	31,600.84	31,600.84	31,053.60	31,598.03	(2.81)	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.

Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH	34,832,805.45	54,118,747.50	35,879,378.86	33,900,954.95	40,454,953.33	38,191,385.48	57,476,962.67	32,674,362.26
B. RECEIPTS								
Revenue Limit Sources	0.00	2,077,668.90	13,082,814.11	5,488,673.76	9,248,365.00	9,248,365.00	17,862,947.67	5,242,938.35
Principal Apportionment	2,561,212.99	17,239.11	1,319,486.98	59,518.73	6,398,449.22	17,174,444.47	4,470,623.39	0.00
Property Taxes	0.00	33,271.72	39,896.71	71,013.94	96,042.26	94,703.07	93,483.11	93,394.27
Miscellaneous Funds	137,391.89	283,899.89	1,418,681.64	226,158.97	264,308.05	366,272.00	1,865,887.52	75,000.00
Federal Revenue	0.00	1,640,123.68	4,756,429.39	10,142,839.00	6,676,099.77	3,618,505.50	8,024,639.05	2,708,018.17
Other State Revenue	11,416.69	27,412.57	468,574.00	298,858.59	225,413.80	115,188.04	147,523.80	262,693.97
Other Local Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	2,710,021.57	4,079,615.87	21,085,882.83	16,287,062.68	22,908,678.10	30,617,478.08	32,465,104.54	8,382,044.76
C. DISBURSEMENTS								
Certificated Salaries	687,790.18	1,253,801.24	12,746,855.88	13,259,566.68	13,764,980.00	176,660.00	26,505,950.00	13,254,580.00
Classified Salaries	(15,531.70)	2,022,256.50	2,345,410.82	3,812,301.99	3,728,500.00	4,061,100.00	3,790,240.00	3,666,740.00
Employee Benefits	4,038,102.40	3,516,866.83	5,115,796.30	4,538,997.94	5,423,024.00	4,066,514.00	6,942,554.00	5,561,854.00
Books and Supplies	156,883.60	663,885.54	650,758.77	529,405.83	549,244.21	540,667.76	505,646.81	585,389.65
Services	1,496,776.39	1,289,616.37	1,853,522.83	1,859,335.91	1,117,572.70	2,131,459.50	1,257,219.77	1,704,546.72
Capital Outlay	16,407.00	284,551.03	197,481.03	133,942.26	0.00	27,478.64	46,872.31	13,066.35
Other Outgo	0.00	151,746.46	1,153,289.49	545,408.52	731,828.00	974,378.40	1,617,188.17	451,720.50
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	6,380,427.87	9,182,723.97	24,063,115.12	24,678,959.13	25,315,148.91	11,978,258.30	40,665,651.06	25,237,897.22
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not in Treasury	28,307.48	0.00	0.00	205.00	(205.00)	0.00	0.00	0.00
Accounts Receivable	86,247,777.37	53,210,127.79	1,146,460.88	590,661.08	104,800.75	429,847.17	1,120,151.42	(562,166.85)
Due From Other Funds	3,607,980.12	3,172,528.63	0.00	1,157.49	0.00	0.00	433,983.84	310.16
Stores	392,475.19	17,759.57	(84,205.18)	8,936.47	35,119.76	(2,362.27)	(64,956.70)	31,605.59
Prepaid Expenditures	953,367.57	1,400.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	0.00	(330,201.44)	(85,462.73)	(338,354.98)	(13,112.31)	(1,687.41)	(1,100.24)	2,774.60
SUBTOTAL ASSETS	91,229,907.73	57,050,489.60	26,146,027.56	956,792.97	126,603.20	425,797.49	1,488,078.32	(527,476.50)
Liabilities								
Accounts Payable	19,090,362.68	14,838,094.40	(42,015.41)	316,610.23	(16,299.76)	(220,559.92)	(754,664.69)	19,267.48
Due To Other Funds	17,782,449.22	0.00	0.00	0.00	0.00	0.00	3,782,449.22	0.00
Current Loans	55,000,000.00	19,250,000.00	0.00	(15,000,000.00)	0.00	0.00	15,000,000.00	(35,000,000.00)
Deferred Revenues	331,159.97	6,046.85	0.00	0.00	0.00	0.00	62,347.68	0.00
SUBTOTAL LIABILITIES	92,203,971.87	34,094,141.25	(42,015.41)	(14,683,389.77)	(16,299.76)	(220,559.92)	18,090,132.21	(34,980,732.52)
Nonoperating								
Suspense Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET TRANSACTIONS	(974,064.14)	(13,136,260.54)	998,808.38	14,945,894.83	142,902.96	646,357.41	(16,602,053.89)	34,453,256.02
E. NET INCREASE/DECREASE (B - C + D)	19,285,942.05	(18,239,368.64)	(1,978,423.91)	6,553,998.38	(2,263,567.85)	19,285,577.19	(24,802,600.41)	17,597,403.56
F. ENDING CASH (A + E)	54,118,747.50	35,879,378.86	33,900,954.95	40,454,953.33	38,191,385.48	57,476,962.67	32,674,362.26	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

First Interim
2012-13 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH								
8010-8019	50,271,765.82	34,625,231.40	38,261,891.52	14,950,771.32				
8020-8079	0.00	2,866,993.18	0.00	41,349,866.00	26,409,146.03	0.00	132,877,778.00	132,877,778.00
8080-8099	2,440,382.49	19,089,560.50	(32,389.07)	4,014,005.44	0.00	(40.25)	57,512,494.00	57,512,494.00
8100-8299	94,316.00	94,264.00	93,217.00	(369,775.08)	0.00	0.00	433,827.00	433,827.00
8300-8599	4,649,514.75	379,264.72	101,000.00	1,577,321.00	7,151,519.57	0.00	18,496,220.00	18,496,220.00
8600-8799	1,461,875.00	5,963,122.25	1,974,062.00	1,112,842.00	16,316,075.50	0.00	64,394,631.00	64,394,631.00
8910-8929	186,195.75	193,360.75	181,112.43	226,621.44	1,032,509.17	0.00	3,376,881.00	3,376,881.00
8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8,832,283.99	28,586,565.40	2,317,002.36	47,910,880.80	50,909,250.27	(40.25)	277,091,831.00	277,091,831.00
C. DISBURSEMENTS								
1000-1999	13,416,770.00	13,257,350.00	13,058,560.00	13,069,916.02	284,614.00	0.00	134,737,394.00	134,737,394.00
2000-2999	3,869,617.00	3,541,728.00	3,748,700.00	4,452,627.39	4,382,398.00	0.00	43,406,088.00	43,406,088.00
3000-3999	5,491,064.00	6,116,914.00	5,370,534.00	5,827,362.53	1,678,618.00	0.00	63,688,202.00	63,688,202.00
4000-4999	583,690.03	527,615.60	724,516.25	1,164,042.00	470,000.00	12,812,470.95	20,464,217.00	20,464,217.00
5000-5999	1,499,312.82	1,618,528.16	1,877,173.80	1,242,415.00	1,350,000.00	3,223,997.03	23,521,477.00	23,521,477.00
6000-6599	10,000.00	11,000.00	109,000.00	37,678.00	600,117.38	0.00	1,487,594.00	1,487,594.00
7000-7499	201,000.00	568,389.29	186,000.00	186,000.00	4,523,096.17	0.00	11,290,025.00	11,290,025.00
7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	25,071,453.85	25,641,525.05	25,074,484.05	25,980,040.94	13,288,843.55	16,036,467.98	298,594,997.00	298,594,997.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	28,307.48	
9200-9299	277,975.33	539,342.89	(802,651.13)	(449,299.39)	0.00	0.00	81,789,425.74	
9310	0.00	0.00	0.00	0.00	0.00	0.00	3,607,960.12	
9320	(6,582.25)	5,451.81	(47,064.43)	0.00	0.00	0.00	(86,647.60)	
9330	0.00	0.00	0.00	0.00	0.00	0.00	953,367.57	
9340	3,849.13	(1,262.39)	(1,163.44)	5,126.71	0.00	0.00	(839,892.77)	
	275,242.21	543,532.31	(850,879.00)	(444,172.69)	0.00	0.00	85,452,540.54	
Liabilities								
9500-9599	(317,393.23)	(148,087.46)	(297,240.49)	(754,688.71)	0.00	0.00	15,892,575.10	
9610	0.00	0.00	0.00	14,000,000.00	0.00	0.00	17,782,449.22	
9640	0.00	0.00	0.00	0.00	0.00	0.00	20,000,000.00	
9650	0.00	0.00	0.00	0.00	0.00	0.00	331,159.97	
	(317,393.23)	(148,087.46)	(297,240.49)	13,245,341.29	0.00	0.00	54,006,184.29	
Nonoperating								
Suspense Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET TRANSACTIONS	592,635.44	691,619.77	(553,638.51)	(13,689,513.97)	0.00	0.00	31,446,356.25	
E. NET INCREASE/DECREASE (B - C + D)	(15,646,534.42)	3,636,660.12	(23,311,120.20)	8,241,325.89	37,620,406.72	(16,036,508.23)	9,943,190.25	(21,503,166.00)
F. ENDING CASH (A + E)	34,625,231.40	38,261,891.52	14,950,771.32	23,192,097.21				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							44,775,995.70	

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	190,824,099.00	-1.91%	187,174,300.14	1.05%	189,147,035.04
2. Federal Revenues	8100-8299	18,496,220.00	-5.07%	17,558,300.00	0.00%	17,558,300.00
3. Other State Revenues	8300-8599	64,394,631.00	-0.20%	64,263,448.00	0.59%	64,642,287.00
4. Other Local Revenues	8600-8799	3,376,881.00	0.00%	3,376,881.00	0.00%	3,376,881.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		277,091,831.00	-1.70%	272,372,929.14	0.86%	274,724,503.04
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				134,737,394.00		128,535,675.00
b. Step & Column Adjustment				2,000,000.00		2,000,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(8,201,719.00)		(2,587,364.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	134,737,394.00	-4.60%	128,535,675.00	-0.46%	127,948,311.00
2. Classified Salaries						
a. Base Salaries				43,406,088.00		40,030,665.00
b. Step & Column Adjustment				500,000.00		500,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,875,423.00)		(2,025,578.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	43,406,088.00	-7.78%	40,030,665.00	-3.81%	38,505,087.00
3. Employee Benefits	3000-3999	63,688,202.00	-0.80%	63,177,845.00	1.70%	64,251,142.00
4. Books and Supplies	4000-4999	20,464,217.00	-48.42%	10,554,931.00	1.03%	10,663,312.00
5. Services and Other Operating Expenditures	5000-5999	23,521,477.00	-8.23%	21,586,664.00	3.32%	22,303,021.00
6. Capital Outlay	6000-6999	1,487,594.00	7.35%	1,597,006.00	0.00%	1,597,006.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	11,290,025.00	0.00%	11,289,940.00	0.00%	11,289,940.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	15.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		298,594,997.00	-7.31%	276,772,726.00	-0.08%	276,557,834.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(21,503,166.00)		(4,399,796.86)		(1,833,330.96)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		34,063,740.00		12,560,574.00		8,160,777.14
2. Ending Fund Balance (Sum lines C and D1)		12,560,574.00		8,160,777.14		6,327,446.18
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	780,000.00		780,000.00		780,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,485,556.00		1,800,000.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,972,067.00		5,535,455.00		5,531,157.00
2. Unassigned/Unappropriated	9790	2,322,951.00		45,322.14		16,289.18
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		12,560,574.00		8,160,777.14		6,327,446.18

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	5,972,067.00		5,535,455.00		5,531,157.00
c. Unassigned/Unappropriated	9790	2,322,951.00		45,322.14		16,289.18
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		8,295,018.00		5,580,777.14		5,547,446.18
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.78%		2.02%		2.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		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)						
		30,512.51		30,143.36		30,018.36
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		298,594,997.00		276,772,726.00		276,557,834.00
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)		298,594,997.00		276,772,726.00		276,557,834.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,971,899.94		5,535,454.52		5,531,156.68
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)		5,971,899.94		5,535,454.52		5,531,156.68
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	182,073,571.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		7,705.36	0.00%	7,705.36	2.31%	7,883.36
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RLI, line 5b, ID 0719)		112.92	0.00%	112.92	0.00%	112.92
c. Revenue Limit ADA (Form RLI, line 5c, ID 0033)		31,598.03	-1.81%	31,027.03	-1.08%	30,691.03
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		247,042,245.99	-1.81%	242,578,008.11	1.17%	245,414,069.37
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)		247,042,245.99	-1.81%	242,578,008.11	1.17%	245,414,069.37
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)		192,020,996.96	-1.81%	188,551,034.14	1.17%	190,755,447.84
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)		(8,750,528.00)	0.00%	(8,750,528.00)	0.00%	(8,750,528.00)
k. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(1,196,897.96)	15.03%	(1,376,734.00)	16.83%	(1,608,412.80)
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		182,073,571.00	-2.00%	178,423,772.14	1.11%	180,396,507.04
2. Federal Revenues	8100-8299	422,083.00	-75.11%	105,072.00	0.00%	105,072.00
3. Other State Revenues	8300-8599	33,462,456.00	-0.39%	33,331,273.00	1.14%	33,710,112.00
4. Other Local Revenues	8600-8799	2,327,495.00	0.00%	2,327,495.00	0.00%	2,327,495.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(25,997,941.00)	17.56%	(30,563,826.00)	0.05%	(30,580,230.00)
6. Total (Sum lines A1l thru A5)		192,287,664.00	-4.51%	183,623,786.14	1.27%	185,958,956.04
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				101,254,988.00		96,452,146.00
b. Step & Column Adjustment				2,000,000.00		2,000,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,802,842.00)		(2,587,364.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	101,254,988.00	-4.74%	96,452,146.00	-0.61%	95,864,782.00
2. Classified Salaries						
a. Base Salaries				24,392,615.00		21,017,192.00
b. Step & Column Adjustment				500,000.00		500,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,875,423.00)		(2,025,578.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,392,615.00	-13.84%	21,017,192.00	-7.26%	19,491,614.00
3. Employee Benefits	3000-3999	44,708,519.00	-0.22%	44,609,390.00	2.41%	45,682,687.00
4. Books and Supplies	4000-4999	4,384,011.00	-17.93%	3,597,784.00	2.55%	3,689,625.00
5. Services and Other Operating Expenditures	5000-5999	15,140,217.00	-10.48%	13,553,398.00	5.29%	14,269,891.00
6. Capital Outlay	6000-6999	957,194.00	-39.72%	577,034.00	0.00%	577,034.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	9,658,900.00	0.00%	9,658,900.00	0.00%	9,658,900.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,563,291.00)	-7.74%	(1,442,261.00)	0.00%	(1,442,246.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		198,933,153.00	-5.48%	188,023,583.00	-0.12%	187,792,287.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(6,645,489.00)		(4,399,796.86)		(1,833,330.96)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		19,206,063.00		12,560,574.00		8,160,777.14
2. Ending Fund Balance (Sum lines C and D1)		12,560,574.00		8,160,777.14		6,327,446.18
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	780,000.00		780,000.00		780,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3,485,556.00		1,800,000.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,972,067.00		5,535,455.00		5,531,157.00
2. Unassigned/Unappropriated	9790	2,322,951.00		45,322.14		16,289.18
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,560,574.00		8,160,777.14		6,327,446.18

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	5,972,067.00		5,535,455.00		5,531,157.00
c. Unassigned/Unappropriated	9790	2,322,951.00		45,322.14		16,289.18
(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				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		8,295,018.00		5,580,777.14		5,547,446.18
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.						
See Attached						

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	8,750,528.00	0.00%	8,750,528.00	0.00%	8,750,528.00
2. Federal Revenues	8100-8299	18,074,137.00	-3.44%	17,453,228.00	0.00%	17,453,228.00
3. Other State Revenues	8300-8599	30,932,175.00	0.00%	30,932,175.00	0.00%	30,932,175.00
4. Other Local Revenues	8600-8799	1,049,386.00	0.00%	1,049,386.00	0.00%	1,049,386.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	25,997,941.00	17.56%	30,563,826.00	0.05%	30,580,230.00
6. Total (Sum lines A1 thru A5)		84,804,167.00	4.65%	88,749,143.00	0.02%	88,765,547.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				33,482,406.00		32,083,529.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,398,877.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,482,406.00	-4.18%	32,083,529.00	0.00%	32,083,529.00
2. Classified Salaries						
a. Base Salaries				19,013,473.00		19,013,473.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,013,473.00	0.00%	19,013,473.00	0.00%	19,013,473.00
3. Employee Benefits	3000-3999	18,979,683.00	-2.17%	18,568,455.00	0.00%	18,568,455.00
4. Books and Supplies	4000-4999	16,080,206.00	-56.73%	6,957,147.00	0.24%	6,973,687.00
5. Services and Other Operating Expenditures	5000-5999	8,381,260.00	-4.15%	8,033,266.00	0.00%	8,033,130.00
6. Capital Outlay	6000-6999	530,400.00	92.30%	1,019,972.00	0.00%	1,019,972.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,631,125.00	-0.01%	1,631,040.00	0.00%	1,631,040.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,563,291.00	-7.74%	1,442,261.00	0.00%	1,442,261.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		99,661,844.00	-10.95%	88,749,143.00	0.02%	88,765,547.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(14,857,677.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		14,857,677.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00

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.						
See Attached						

**2012-2013 FIRST INTERIM
GENERAL FUND
Multiyear Projections
Summary - Unrestricted/Restricted**

Assumptions:	<u>2013-14*</u>	<u>2014-15**</u>
Revenue Limit -		
COLA	0.00%	2.30%
Deficit	22.272%	22.272%
ADA	(571)	(336)
Certificated Salaries & Benefits -		
COLA	0.0%	0.0%
Budgeted reductions***		
Salaries and Benefits (Statutory and H & W)	\$ (8,800,000)	\$ (3,300,000)
Classified Salaries & Benefits -		
COLA	0.0%	0.0%
Budgeted reductions***		
Salaries and Benefits (Statutory and H & W)	\$ (4,700,000)	\$ (2,200,000)
Other Budgeted reductions***	<u>\$ (500,000)</u>	<u>\$ (500,000)</u>
Total Reductions	<u>\$ (14,000,000)</u>	<u>\$ (6,000,000)</u>

* These assumptions are based on the comparison of the projected totals for 2012-13 to 2013-14.

** These assumptions are based on the comparison of the projected totals for 2013-14 to 2014-15.

*** These reductions are not board approved.

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	7,462.36	7,462.36	7,462.36
2. Inflation Increase	0041	243.00	243.00	243.00
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	7,705.36	7,705.36	7,705.36
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	7,705.36	7,705.36	7,705.36
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	113.50	113.50	112.92
c. Revenue Limit ADA	0033	31,600.84	31,600.84	31,598.03
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	247,082,543.84	247,082,543.84	247,042,245.99
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	247,082,543.84	247,082,543.84	247,042,245.99
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	192,052,319.68	192,052,319.68	192,020,996.96
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	1,915,452.00	1,915,452.00	2,044,390.00
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	421,610.00	421,610.00	433,827.00
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)	---	1,493,842.00	1,493,842.00	1,610,563.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	193,546,161.68	193,546,161.68	193,631,559.96

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	47,684,051.00	47,684,051.00	52,251,283.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	325,081.00	325,081.00	5,261,211.00
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	48,009,132.00	48,009,132.00	57,512,494.00
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	145,537,029.68	145,537,029.68	136,119,065.96
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	3,240,707.00	3,240,707.00	3,240,707.00
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	---	7,368.80	7,368.80	(580.96)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(3,233,338.20)	(3,233,338.20)	(3,241,287.96)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	142,303,691.48	142,303,691.48	132,877,778.00
OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	0.00	0.00	0.00
44. California High School Exit Exam	9002	0.00	0.00	0.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	0.00	0.00	0.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	0.00	0.00	0.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)		
Current Year (2012-13)	31,600.84	31,598.03	0.0%	Met
1st Subsequent Year (2013-14)	31,132.84	31,027.03	-0.3%	Met
2nd Subsequent Year (2014-15)	30,769.84	30,691.03	-0.3%	Met

1B. Comparison of District ADA to the Standard

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

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

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 budget adoption.

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2012-13)	32,352	32,272	-0.2%	Met
1st Subsequent Year (2013-14)	31,989	31,936	-0.2%	Met
2nd Subsequent Year (2014-15)	31,797	31,811	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	31,404	33,187	94.6%
Second Prior Year (2010-11)	31,532	33,156	95.1%
First Prior Year (2011-12)	31,050	32,820	94.6%
		Historical Average Ratio:	94.8%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.3%

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)	30,513	32,272	94.5%	Met
1st Subsequent Year (2013-14)	30,143	31,936	94.4%	Met
2nd Subsequent Year (2014-15)	30,018	31,811	94.4%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

District's Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2012-13)	190,312,824.00		
1st Subsequent Year (2013-14)	192,536,276.00	190,846,361.00	-0.9%	Met
2nd Subsequent Year (2014-15)	195,370,180.00	192,778,615.00	-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 budget adoption 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)	160,887,955.80	183,709,510.21	87.6%
Second Prior Year (2010-11)	173,837,066.69	196,493,463.11	88.5%
First Prior Year (2011-12)	174,300,273.81	199,266,203.62	87.5%
	Historical Average Ratio:		87.9%

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.9% to 90.9%	84.9% to 90.9%	84.9% to 90.9%

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)	170,356,122.00	198,933,153.00	85.6%	Met
1st Subsequent Year (2013-14)	162,078,728.00	188,023,583.00	86.2%	Met
2nd Subsequent Year (2014-15)	161,039,083.00	187,792,287.00	85.8%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2012-13)	15,463,500.00	18,496,220.00	19.6%	Yes
1st Subsequent Year (2013-14)	15,128,500.00	17,558,300.00	16.1%	Yes
2nd Subsequent Year (2014-15)	15,128,500.00	17,558,300.00	16.1%	Yes

Explanation:
(required if Yes)

Federal Revenues increased due to additional Title I funds received and restoration of the eight percent reduction in funding that was originally budgeted.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2012-13)	61,824,933.00	64,394,631.00	4.2%	No
1st Subsequent Year (2013-14)	61,479,218.00	64,263,448.00	4.5%	No
2nd Subsequent Year (2014-15)	61,479,218.00	64,642,287.00	5.1%	Yes

Explanation:
(required if Yes)

Other Revenue increased in 2014-15 due to an anticipated COLA of 2.30%.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2012-13)	3,341,811.00	3,376,881.00	1.0%	No
1st Subsequent Year (2013-14)	3,341,811.00	3,376,881.00	1.0%	No
2nd Subsequent Year (2014-15)	3,341,811.00	3,376,881.00	1.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2012-13)	17,689,328.00	20,464,217.00	15.7%	Yes
1st Subsequent Year (2013-14)	12,844,186.00	10,554,931.00	-16.5%	Yes
2nd Subsequent Year (2014-15)	13,133,504.00	10,663,312.00	-18.8%	Yes

Explanation:
(required if Yes)

The Books and Supplies variance is due to the carryover of Restricted Funds.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2012-13)	23,024,171.00	23,521,477.00	2.2%	No
1st Subsequent Year (2013-14)	20,289,365.00	21,586,664.00	6.4%	Yes
2nd Subsequent Year (2014-15)	19,780,825.00	22,303,021.00	12.8%	Yes

Explanation:
(required if Yes)

The Services and Other Operating Expenditures variance is due to an adjustment in the Deferred Maintenance budget.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2012-13)	80,630,244.00	86,267,732.00	7.0%	Not Met
1st Subsequent Year (2013-14)	79,949,529.00	85,198,629.00	6.6%	Not Met
2nd Subsequent Year (2014-15)	79,949,529.00	85,577,468.00	7.0%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2012-13)	40,713,499.00	43,985,694.00	8.0%	Not Met
1st Subsequent Year (2013-14)	32,933,551.00	32,141,595.00	-2.4%	Met
2nd Subsequent Year (2014-15)	32,914,329.00	32,966,333.00	0.2%	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 NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

Federal Revenues increased due to additional Title I funds received and restoration of the eight percent reduction in funding that was originally budgeted.

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

Other Revenue increased in 2014-15 due to an anticipated COLA of 2.30%.

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

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

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

The Books and Supplies variance is due to the carryover of Restricted Funds.

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

The Services and Other Operating Expenditures variance is due to an adjustment in the Deferred Maintenance budget.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	3,573,790.00	3,573,790.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)			

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	2.8%	2.0%	2.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	0.9%	0.7%	0.7%

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)	(6,645,489.00)	198,933,153.00		3.3%	Not Met
1st Subsequent Year (2013-14)	(4,399,796.86)	188,023,583.00		2.3%	Not Met
2nd Subsequent Year (2014-15)	(1,833,330.96)	187,792,287.00		1.0%	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)

The standard was not met due to an increase in the Unrestricted Fund Balance from the Adopted Budget Report. This resulted in a decrease in deficit spending in 2013-14 and 2014-15. The District reserves are sufficient to cover the budgeted deficit spending.

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)	12,560,574.00	
1st Subsequent Year (2013-14)	8,160,777.14	Met	
2nd Subsequent Year (2014-15)	6,327,446.18	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)	23,192,097.21	

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)	30,513	30,143	30,018
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	298,594,997.00	276,772,726.00	276,557,834.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	298,594,997.00	276,772,726.00	276,557,834.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,971,899.94	5,535,454.52	5,531,156.68
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)	5,971,899.94	5,535,454.52	5,531,156.68

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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,972,067.00	5,535,455.00	5,531,157.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,322,951.00	45,322.14	16,289.18
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)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	8,295,018.00	5,580,777.14	5,547,446.18
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.78%	2.02%	2.01%
District's Reserve Standard (Section 10B, Line 7):	5,971,899.94	5,535,454.52	5,531,156.68
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 budget adoption 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 budget adoption 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:

Anaheim Union High School District currently has temporarily borrowed funds from our Health & Welfare and Special Reserve funds. Repayment is scheduled to be made by June 2013.

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 budget adoption.

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2012-13)	(25,809,418.00)	(25,997,941.00)	0.7%	188,523.00	Met
1st Subsequent Year (2013-14)	(31,211,848.00)	(30,563,826.00)	-2.1%	(647,822.00)	Met
2nd Subsequent Year (2014-15)	(31,728,854.00)	(30,580,230.00)	-3.6%	(1,148,624.00)	Met
1b. Transfers In, General Fund *					
Current Year (2012-13)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2012-13)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

No

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	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2012
Capital Leases				
Certificates of Participation				
General Obligation Bonds	17	TAX RECEIPTS		110,073,955
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	FUND 01		1,239,946

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

COPS - BRIDGE	30	FUND 01		20,593,095
COPS - FOOD SERVICE	12	FUND 40		11,895,000
QZAB	8	FUND 45		5,000,000

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				
Certificates of Participation				
General Obligation Bonds	8,666,580	9,024,576	9,192,836	9,372,961
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

COPS - BRIDGE	917,685	0	0	0
COPS - FOOD SERVICE	1,163,187	1,163,358	1,161,090	1,156,663
QZAB	248,964	248,964	248,964	248,964
Total Annual Payments:	10,996,416	10,436,898	10,602,890	10,778,588
Has total annual payment increased over prior year (2011-12)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the 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 budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	42,269,472.00	42,269,472.00
b. OPEB unfunded actuarial accrued liability (UAAL)	42,269,472.00	42,269,472.00

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.	Jul 01, 2010	Jul 01, 2010

3. OPEB Contributions

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2012-13)	4,888,457.00	4,888,457.00
1st Subsequent Year (2013-14)	4,888,457.00	4,888,457.00
2nd Subsequent Year (2014-15)	4,888,457.00	4,888,457.00

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)	2,064,100.00	2,067,700.00
1st Subsequent Year (2013-14)	2,390,976.00	2,390,976.00
2nd Subsequent Year (2014-15)	2,548,680.00	2,548,680.00

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

Current Year (2012-13)	2,064,100.00	2,067,700.00
1st Subsequent Year (2013-14)	2,390,976.00	2,390,976.00
2nd Subsequent Year (2014-15)	2,548,680.00	2,548,680.00

d. Number of retirees receiving OPEB benefits

Current Year (2012-13)	483	483
1st Subsequent Year (2013-14)	483	483
2nd Subsequent Year (2014-15)	483	483

4. Comments:

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

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

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

Yes

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

No

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

No

	Budget Adoption	
	(Form 01CS, Item S7B)	First Interim
2. Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs	1,145,079.00	1,145,079.00
b. Unfunded liability for self-insurance programs	0.00	0.00

	Budget Adoption	
	(Form 01CS, Item S7B)	First Interim
3. Self-Insurance Contributions		
a. Required contribution (funding) for self-insurance programs		
Current Year (2012-13)	3,437,000.00	3,437,000.00
1st Subsequent Year (2013-14)	3,780,000.00	3,780,000.00
2nd Subsequent Year (2014-15)	4,125,000.00	4,125,000.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2012-13)	3,437,000.00	3,437,000.00
1st Subsequent Year (2013-14)	3,780,000.00	3,780,000.00
2nd Subsequent Year (2014-15)	4,125,000.00	4,125,000.00

4. Comments:

Anaheim Union High School District is self-insured for workers' compensation claims through a JPA: PIPS is a statewide JPA developed to allow school districts to return to the status of a qualified self-insurer, while at the same time purchasing insurance coverage.

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?
If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,392.5	1,368.1	1,368.1	1,368.1

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

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

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

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

--	--	--

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)
Yes	Yes	Yes

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

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

--	--	--

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

--

Certificated (Non-management) Step and Column Adjustments

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

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

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)
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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	874.3	844.6	844.6	844.6

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

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

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

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

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

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

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

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

--	--	--

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

If Yes, explain the nature of the new costs:

--

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
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?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

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

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

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

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

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

If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	170.0	164.0	164.0	164.0

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

Yes	Yes	Yes
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

4. Amount included for any tentative salary schedule increases

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

--	--	--

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

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

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

Yes	Yes	Yes

Management/Supervisor/Confidential Step and Column Adjustments

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

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

Yes	Yes	Yes

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

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

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

S9. Status of Other Funds

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

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?

No

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 First Interim Criteria and Standards Review

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE
ANAHEIM UNION HIGH SCHOOL DISTRICT**

FUND BALANCE BUDGET ADJUSTMENTS

RESOLUTION 2012/13-B-07

December 13, 2012

On the motion of Trustee _____ and duly seconded, the following resolution was adopted:

WHEREAS, the Governing Board of the Anaheim Union High School District has determined that income in the amount of \$9,092,915 is assured said District to be in excess of the amounts required to finance the total proposed budget expenditures and transfers for the current fiscal year from sources listed in Section 42610 of the Education Code of California.

<u>Fund</u>	<u>Budgetary Account Number</u>	<u>Income Source</u>	<u>Amount</u>
01 General Fund	9799	Fund Balance	\$3,015,822
13 Cafeteria Fund	9799	Fund Balance	(17,878)
25 Capital Facilities	9799	Fund Balance	(2,411,334)
45 Capital Fac RDA	9799	Fund Balance	2,633,524
35 School Fac Fd	9799	Fund Balance	(34,144)
40 Special Reserve	9799	Fund Balance	475,863
68 Workers' Comp	9799	Fund Balance	348,802
69 Health/Welfare	9799	Fund Balance	5,082,260
		Total	<u>\$9,092,915</u>

NOW THEREFORE, BE IT RESOLVED that pursuant to the above

Education Code(s) the Governing Board, with a majority vote, has approved such

Funds to be appropriated as follows:

<u>Fund</u>	<u>Budgetary Account Number</u>	<u>Income Source</u>	<u>Amount</u>
01 General Fund	9790	End Fund Balance	\$3,015,822
13 Cafeteria Fund	9740	End Fund Balance	(17,878)
25 Capital Facilities	9780	End Fund Balance	(2,411,334)
45 Capital Fac RDA	9780	End Fund Balance	2,633,524
35 School Fac Fd	9790	End Fund Balance	(34,144)
40 Special Reserve	9780	End Fund Balance	475,863
68 Workers' Comp	9790	End Fund Balance	(95,506)
69 Health/Welfare	9790	End Fund Balance	5,082,260
		Total	<u>\$9,092,915</u>

The foregoing resolution was passed and adopted at a regular meeting of the Board of Trustees, on December 13, 2012, by the following roll call vote:

AYES

NOES:

ABSTAIN:

ABSENT:

STATE OF CALIFORNIA)
)
) SS
)
COUNTY OF ORANGE)

I, Elizabeth I. Novack, Superintendent of the Anaheim Union High School District of Orange County, California, and Secretary to the Board of Trustees thereof, hereby certify that the above and foregoing Resolution was duly and regularly adopted by the said Board at the regular meeting thereof held on the 13th day of December 2012, and passed by a _____ vote of all members of said Board.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 13th day of December 2012.

Elizabeth I. Novack, Ph.D.
Superintendent and
Secretary to the Board of Trustees

Resolution No. 2012/13-B-07

RESOLUTION OF THE BOARD OF TRUSTEES OF THE
ANAHEIM UNION HIGH SCHOOL DISTRICT
REGARDING ACCOUNTING OF DEVELOPER FEES
FOR 2011-2012 FISCAL YEAR
IN THE CAPITAL FACILITIES FUND

December 13, 2012

RESOLUTION NO. 2012/13-B-06

On the motion of Trustee _____, duly seconded and carried, the following resolution was adopted:

WHEREAS, this District has levied developer fees pursuant to various resolutions. These fees have been deposited in the Capital Facilities Fund.

WHEREAS, Government Code sections 66001(d) and 66006(b) require this District to make an annual accounting of the Fund, as attached, and to make the accounting available to the public fifteen days prior to consideration by the Board of Trustees,

NOW, THERFORE, the Governing Board resolves and declares the District has complied with Government Code sections 66001(d) and 66006(b).

BE IT FURTHER RESOLVED, that the Developer Fee report is available to the public at 501 Crescent Way, Anaheim, California.

AYES

NOES:

ABSTAIN:

ABSENT:

STATE OF CALIFORNIA)
)
) SS
)
COUNTY OF ORANGE)

I, Elizabeth I. Novack, Superintendent of the Anaheim Union High School District of Orange County, California, and Secretary to the Board of Trustees thereof, hereby certify that the above and foregoing resolution was duly and regularly adopted by the said Board at the regular meeting thereof held on the 13th day of December 2012, and passed by a roll call vote of all members of said Board.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 13th day of December 2012.

Elizabeth I. Novack, Ph.D.
Superintendent and
Secretary to the Board of Trustees

**ANAHEIM UNION HIGH SCHOOL DISTRICT
CAPITAL FACILITIES FUND
DEVELOPER FEE REPORT
2011/2012**

Description of Fees in Fund

Fees collected are from the owners of residential or commercial development projects to mitigate the costs of interim and permanent classrooms and related facilities due to growth in the District's student population. These fees are referred to as "developer fees".

Amount of fee (per square foot)

	<u>Anaheim Union High School District Portion</u>	<u>Feeder Elementary School Districts' Portion</u>	<u>Total</u>
Residential Fee	\$ 1.485	\$ 1.485	\$ 2.97
Commercial Fee	\$ 0.24	\$ 0.24	\$ 0.47

Activity for the Year:

Income:

8681 Developer Fee collected (Attachment 1)	\$ 594,672.86	
8660 Interest Earned	10,665.04	
8662 Net Changes in Investment	237.17	
8699 All Other Local Revenue	<u>-</u>	
Total Income		\$ 605,575.07

Expenditures:

4310 Instructional Materials & Supplies	-	
5600 Rentals, Leases and Repairs	<u>61,753.00</u>	
Total Public Improvement		61,753.00
5810 Professional Services	23,016.30	
5840 Interest Expense	1,759.57	
5880 Other Operating Expenses	4,500.00	
6165 Site Construction	-	
6200 Planning, Portables, other Construction Costs	1,834,543.57	
7438 Portables / Debt Service Interest	-	
7439 Portables / Debt Service Principal	<u>-</u>	
		<u>1,863,819.44</u>
Total Expenditures		<u>1,925,572.44</u>
Increase/(Decrease) in fund from Developer Fees		<u>\$ (1,319,997.37)</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT
 CAPITAL FACILITIES FUND
 INCOME AND FUND BALANCE STATEMENT
 JUNE 30, 2012

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>DEVELOPER FEE</u>	<u>COPS, QZAB, JOINT USE</u>	<u>FUND TOTAL</u>
8660	INTEREST	\$ 10,665.04	\$ 127,360.34	\$ 138,025.38
8662	NET CHANGES IN INVESTMENTS	237.17	-	237.17
8681	FEES MITIGATION/DEVELOPER	594,672.86	-	594,672.86
8699	ALL OTHER LOCAL REVENUE	-	13,477.95	13,477.95
8799	ALL OTHER TRANSFER IN	-	193,236.57	193,236.57
8919	IFT-IN OTHER AUTHORIZED IFT	-	2,112,155.06	2,112,155.06
8971	PROCEEDS FROM COPS	-	20,593,095.32	20,593,095.32
	TOTAL REVENUE	<u>605,575.07</u>	<u>23,039,325.24</u>	<u>23,644,900.31</u>
5610	REPAIRS/MAINT - O/S SERVICES	-	-	-
5620	RENTALS/OPERATING LEASES	61,753.00	-	61,753.00
5810	NON-INSTRUCTIONAL PROF CONSULT	23,016.30	-	23,016.30
5821	LEGAL FEES	-	-	-
5840	INTEREST EXPENSE	1,759.57	-	1,759.57
5880	OTHER OPERATING EXPENSES	4,500.00	1,053,927.38	1,058,427.38
6122	SITE IMPRV WALKS/ROAD/WALL	-	-	-
6150	SITE SUPPORT	-	-	-
6156	OTHER COSTS	-	-	-
6165	SITE CONSTRUCTION	-	-	-
6170	LAND IMPROVEMENTS	-	-	-
6210	PLANNING - DSA PLAN CHECK FEE	26,006.15	-	26,006.15
6212	PLANNING - ARCHITECT PLAN FEE	21,342.99	-	21,342.99
6216	BUILDING IMPROVEMENTS	-	-	-
6219	BUILDING INSPECTIONS	-	-	-
6221	BUILDING PORTABLE	199,886.30	-	199,886.30
6245	PLANNING - ADMINISTRATIVE COST	-	-	-
6250	PLANNING -TESTING	1,308.13	-	1,308.13
6268	CONSTRUCTION-ABATEMENTS	-	-	-
6270	MAIN BUILDING CONTRACTOR	1,586,000.00	-	1,586,000.00
6272	CONSTRUCTION MGMT FEES	-	-	-
6274	CONSTRUCTION - OTHER COSTS	-	-	-
6276	INTERIM HOUSING	-	-	-
6291	CONSTRUCTION - INSPECTION	-	-	-
6413	TECHNOLOGY-NETWORKING	-	-	-
6490	EQUIPMENT - OTHER	-	-	-
6520	EQUIPMENT - REPLACEMENT	-	-	-
7438	DEBT SERVICE INTEREST	-	577,966.48	577,966.48
7439	OTHER DEBT SERVICE PRINCIPAL	-	1,510,000.00	1,510,000.00
7619	IFT-TRFS OUT ALL OTHER IFT'S	-	-	-
7699	OU-ALL OTHER USES	-	20,807,791.46	20,807,791.46
		<u>1,925,572.44</u>	<u>23,949,685.32</u>	<u>25,875,257.76</u>
	INCREASE (DECREASE) IN FUND BALANCE	<u>(1,319,997.37)</u>	<u>(910,360.08)</u>	<u>(2,230,357.45)</u>
	FUND BALANCE, 7/1/2011			<u>15,947,527.85</u>
	FUND BALANCE, 6/30/2012			<u>\$ 13,717,170.40</u>

Capital Facilities Fund
Developer Fees Report
2011/2012

Expenditures by Public Improvement:
(Attachment #2)

Planned Future Public Improvements:
(Attachment #3)

Interfund Transfers or Loans:
None

Refunds Made Pursuant to Government Code Sections 66001(e):
None

Allocations Made in Accordance With Government Code Section 66006(b)(2):
The foregoing information will be made available to the public at least fifteen days prior to consideration by the Board of Trustees.

Capital Facilities Fund
Developer Fee Report
2011/2012

Attachment 2

<u>Public Improvement Project</u>	<u>Locations</u>	<u>Amount</u>	<u>% Funded With Fees</u>
Installation/Lease and Furnishing of Portable Buildings	Total	\$274,496	100%
	Kennedy High Savanna High Sycamore JH		

Capital Facilities Fund
Developer Fee Report
2011/2012

Attachment 3

<u>Public Improvement Project</u>	<u>Locations</u>	<u>Amount</u>	<u>% Funded With Fees</u>
Basketball/ Tennis Courts	Western High	\$500,000 est.	100%

2011 - 2012

KEY #	COC #	DATE PD	APN/ PARCEL #	Tract #	Lot #	ESD	ADDRESS Number Street	CITY	Sq Ft	TOTAL DEV FEE	COLLECTED AUHSD	Type	Adm/New	# Units	Det Att.	Description	High Sch	Developer
	3555	07/07/11				ACSD	E. Hukue Ave.	Anaheim	582.00	1,485	\$664.27	R	A			Bldg. Add.	KA	Ramon Perez
	3556	07/05/11				CYP	Marcella	Cypress	1036.00	1,485	\$3,076.92	R	A			Bldg. Add.	CY	Michael Lande
	3557	07/05/11				CYP	Alaska Ave.	Cypress	816.00	1,485	\$1,211.76	R	A			Bldg. Add.	CY	Joyce Feliciano
	3558	08/02/11				MA	N. Kathryn Dr.	Anaheim	2123.00	1,485	\$3,152.65	R	A			Bldg. Add.	MA	Arthur Han
	3559	08/09/11				SA	3205/3209	Anaheim	4761.00	1,485	\$7,070.09	R	A			Bldg. Add.	WE	Donovan Anaheim, LLC
	3560	08/12/11				MA	W. Lincoln	Anaheim	5403.00	1,485	\$8,023.45	R	A			Bldg. Add.	MA	Western Skies Mobile Home
	3561	08/22/11				ACSD	N. Milton St.	Anaheim	562.00	1,485	\$834.57	R	A			Bldg. Add.	AN	Shelly Collins-Campes
	3562	08/24/11				ACSD	Carosei St.	Anaheim	512.00	1,485	\$908.82	R	A			Bldg. Add.	KA	Thomas Drummond Architect
	3563	08/25/11				MA	Ball Rd.	Anaheim	62.00	0,235	\$14.57	C	A			Bldg. Add.	MA	Steve Parker Construction
	3564	08/25/11				MA	S. Shields Dr.	Anaheim	825.00	1,485	\$1,225.12	R	A			Bldg. Add.	MA	Fernando B. Andres
	3565	08/31/11				ACSD	W. Park Ave.	Anaheim	676.00	1,485	\$1,003.86	R	A			Bldg. Add.	AN	Hoku Sam Malsuda
	3566	10/03/11				SA	N. Brookhurst St.	Anaheim	3046.00	0,235	\$715.81	C	A			Burger King	SA	Jay Shin
	3567	10/13/11				ACSD	S. Disneyland Dr.	Anaheim	1806.00	0,235	\$424.41	C	A			Bldg. Add.	LO	Disneyland
	3568	10/10/11				ACSD	S. Anaheim Blvd.	Anaheim	2340.00	0,235	\$549.90	C	A			Bldg. Add.	KA	Anaheim Redevelopment Ag.
	3569	10/17/11				ACSD	N. Anaheim Blvd.	Anaheim	240.00	0,235	\$56.40	C	A			Bldg. Add.	AN	Guadalupe Smailey
	3570	10/17/11				ACSD	S. Valley St.	Anaheim	672.00	1,485	\$987.92	R	A			Bldg. Add.	LO	Hashima Lutfi
	3571	10/21/11				MA	Stoneybrook	Anaheim	1082.00	1,485	\$1,606.77	R	A			Bldg. Add.	MA	Petru Demian
	3572	10/28/11				ACSD	E. South St.	Anaheim	584.00	1,485	\$867.24	R	A			Bldg. Add.	KA	Trung Loung
	3573	11/01/11				CYP	Cypress Ave.	Cypress	1125.00	1,485	\$1,479.37	R	A			Bldg. Add.	KE	Young S. Kang
4	3574	11/16/11				MA	N. Dale Ave.	Anaheim	34039.00	EXEMPT	\$0.00	C	A			St John Baptis	MA	Harry Benetos
	3575	11/18/11				SA	N. Hubbell Way	Anaheim	18151.00	0,235	\$4,265.48	C	A			Bldg. Add.	SA	John Pesur
	3576	11/28/11				ACSD	N. Kathryn Dr.	Anaheim	608.00	1,485	\$902.88	R	A			Bldg. Add.	AN	Al H Phung
	3577	01/04/12				ACSD	S Harbor Blvd.	Anaheim	40531.00	0,235	\$9,524.78	C	A			Bldg 9073 Rem	LO	Steve Planie, (Disney)
	3578	12/07/11				SA	Cerritos Ave.	Cypress	682.00	1,485	\$1,012.77	R	A			Bldg. Add.	WE	Tracy Chiem
10	3579	12/08/11				CE	Hampton	Buena Pk	2403.00	1,485	\$3,159.94	R	N			New Home	KE	BP Holder Investors, LLC
10	3580	12/08/11				CE	Hampton	Buena Pk	1184.00	1,485	\$3,504.47	R	N			New Home	KE	BP Holder Investors, LLC
	3581	12/09/11				ACSD	S. Harbor Blvd.	Anaheim	2959.00	0,235	\$695.36	C	A			BLD2011-0453	AN	CXE, INC. Carls Jr.
	3582	12/13/11				ACSD	N. New Ave	Anaheim			\$530.14	C/R	N/A			Bldg. Add./New	AN	Benito Luna
	3583	12/14/11				MA	W Ball Rd.	Anaheim			\$26,303.71	C/R	N/A			Bldg. Add./New	MA	Amcal Multi-Housing Inc.
	3584	12/20/11	079-441-11	17387		SA	Donovan Ranch R	Anaheim	2506.00	1,485	\$3,721.41	R	N			New Home	WE	Donovan Anaheim, LLC
			079-441-11	17387			Donovan Ranch R	Anaheim	2255.00	1,485	\$3,348.68	R	N			New Home	WE	Donovan Anaheim, LLC
			079-441-11	17387			Donovan Ranch R	Anaheim	1578.00	1,485	\$2,343.33	R	N			New Home	WE	Donovan Anaheim, LLC
			079-441-11	17387			Donovan Ranch R	Anaheim	1578.00	1,485	\$2,343.33	R	N			New Home	WE	Donovan Anaheim, LLC
			079-441-11	17387			Donovan Ranch R	Anaheim	2506.00	1,485	\$3,721.41	R	N			New Home	WE	Donovan Anaheim, LLC
			079-441-10	17387			Donovan Ranch R	Anaheim	2506.00	1,485	\$3,721.41	R	N			New Home	WE	Donovan Anaheim, LLC
	3585	01/05/12				MA	W. Diamond St.	Anaheim	815.00	1,485	\$1,210.28	R	A			Bldg. Add.	AN	Mary Ruggiero
	3586	01/10/12				ACSD	S. Sonya St.	Anaheim	1144.00	1,485	\$1,698.84	R	A			Bldg. Add.	LO	Lucy Thai
	3587	01/18/12				CE	Carbon Circle	La Palma	862.00	1,485	\$1,280.07	R	A			Bldg. Add.	KE	Samir B. Roufaul
10	3588	01/19/12				ACSD	E. Orangewood Av	Anaheim	1453.00	1,485	\$2,130.97	R	N			New Home	LO	M2K2 Enterprise
10	3589	01/19/12				ACSD	E. Orangewood Av	Anaheim	1453.00	1,485	\$2,130.97	R	N			New Home	LO	M2K2 Enterprise
	3590	01/19/12				ACSD	E. Orangewood Av	Anaheim	1453.00	1,485	\$2,130.97	R	N			New Home	LO	M2K2 Enterprise
	3591	01/31/12				CE	San Salvador	Buena Pk	2403.00	1,485	\$3,568.41	R	N			New Home	KE	BP Holder Investors, LLC
	3592	01/31/12				CE	San Salvador	Buena Pk	2665.00	1,485	\$3,957.53	R	N			New Home	KE	BP Holder Investors, LLC
	3593	01/31/12				CE	San Salvador	Buena Pk	2403.00	1,485	\$3,568.46	R	N			New Home	KE	BP Holder Investors, LLC
	3594	01/31/12				CE	San Salvador	Buena Pk	2667.00	1,485	\$3,960.50	R	N			New Home	KE	BP Holder Investors, LLC
	3595	01/31/12				CE	San Salvador	Buena Pk	2403.00	1,485	\$3,568.46	R	N			New Home	KE	BP Holder Investors, LLC
	3596	01/31/12				CE	Hampton	Buena Pk	2403.00	1,485	\$3,568.46	R	N			New Home	KE	BP Holder Investors, LLC
	3597	01/31/12				CE	Hampton	Buena Pk	2677.00	1,485	\$3,975.35	R	N			New Home	KE	BP Holder Investors, LLC
	3598	01/31/12				CE	Hampton	Buena Pk	2665.00	1,485	\$3,957.53	R	N			New Home	KE	BP Holder Investors, LLC

KEY #	COC #	DATE PD	APN / PARCEL #	Tract #	Lot #	ESD	ADDRESS Number	Street	CITY	Sq Ft	TOTAL DEV FEE	COLLECTED AUHSD	Type	Add/New	# Units	Det Att.	Description	High Sch	Developer
	3599	01/31/12				ACSD	9742	Mt. Bernard	Buena Pk	527.00	1,485	\$782.59	R	A	1		Bldg. Add.	WE	Lance Friedman
	3600	02/07/12				ACSD	1931	E. Rosewood Ave.	Anaheim	542.00	1,485	\$804.87	R	A	1		Bldg. Add.	AN	Roy Valverde
8	2304A	02/07/12				SA	6621	MT Palomar	Buena Pk	ADTL 275	1,485	\$408.38	R	A	1		REVISED ADD	WE	Maria/Josue Aravizca
	3601	02/08/12				SA	5502	Cathy Circle	Cypress	717.00	1,485	\$1,064.75	R	A	1		Bldg. Add.	CY	Victor Cockrell
	3602	02/09/12	07011108			CE	8161	La Palma Ave.	Buena Pk	4198.00	0.235	\$986.53	C	N	1		New Bldg.	SA	Kerr Project Services
7	3603	02/10/12				ACSD	825	S. Claudina St.	Anaheim	324.00	EXEMPT	\$0.00	R	A	1		Bldg. Add.	KA	Jay Tukhi
7	3604	02/10/12				ACSD	825 1/2	S. Claudina St.	Anaheim	106.00	EXEMPT	\$0.00	R	A	1		Bldg. Add.	KA	Jay Tukhi
	AMEN D	02/17/12 05-04-12	07945424	17416	19	SA	901	S. Oakhaven Dr.	Anaheim	2733.00	1,485	\$4,058.50	R	N	1		New Home	WE	SilverOak Investment Corp
3	D 3605	02/17/12 05-04-12	07945424	17416	18	SA	907	S. Oakhaven Dr.	Anaheim	2561.00	1,485	\$3,803.09	R	N	1		New Home	WE	SilverOak Investment Corp
3	3605A	02/17/12 05-04-12	07945424	17416	3	SA	910	S. Oakhaven Dr.	Anaheim	2733.00	1,485	\$4,058.50	R	N	1		New Home	WE	SilverOak Investment Corp
3	AMEN D	02/17/12 05-04-12	07945424	17416	4	SA	916	S. Oakhaven Dr.	Anaheim	2561.00	1,485	\$3,803.09	R	N	1		New Home	WE	SilverOak Investment Corp
3	3605C	02/17/12 05-04-12	07945424	17416	5	SA	918	S. Oakhaven Dr.	Anaheim	2733.00	1,485	\$4,058.50	R	N	1		New Home	WE	SilverOak Investment Corp
3	AMEN D	02/17/12 05-04-12	07945424	17416	6	SA	922	S. Oakhaven Dr.	Anaheim	2561.00	1,485	\$3,803.09	R	N	1		New Home	WE	SilverOak Investment Corp
3	3605E	02/17/12 05-04-12	07945424	17416	7	SA	926	S. Oakhaven Dr.	Anaheim	2733.00	1,485	\$4,058.50	R	N	1		New Home	WE	SilverOak Investment Corp
3	AMEN D	02/17/12 05-04-12	07945424	17416	8	SA	930	S. Oakhaven Dr.	Anaheim	2733.00	1,485	\$4,058.50	R	N	1		New Home	WE	SilverOak Investment Corp
3	3605G	02/17/12 05-04-12	07945424	17416	9	SA	935	S. Oakhaven Dr.	Anaheim	2561.00	1,485	\$3,803.09	R	N	1		New Home	WE	SilverOak Investment Corp
3	AMEN D	02/17/12 05-04-12	07945424	17416	10	SA	939	S. Oakhaven Dr.	Anaheim	2733.00	1,485	\$4,058.51	R	N	1		New Home	WE	SilverOak Investment Corp
3	3605I	02/24/12	07945424	17416	10	SA	939	S. Oakhaven Dr.	Anaheim	2733.00	1,485	\$4,058.51	R	N	1		New Home	WE	SilverOak Investment Corp
	3606	02/28/12				ACSD	2345	W. Moro Place	Anaheim	632.00	1,485	\$938.52	R	A	1	A	Bldg. Add.	SA	Ramon Rodriguez
	3607	03/09/12				ACSD	1739	S. Nutwood St	Anaheim	560.00	1,485	\$831.60	R	A	1	A	Bldg. Add.	LO	Suzuddin Hoque
	3608	03/09/12				ACSD	1141	N. Outrigger Way	Anaheim	871.00	1,485	\$1,293.44	R	A	1	A	Bldg. Add.	SA	Haltham & Najwa Aranki
	3609	03/14/12				MA	10471	S Brookhurst St	Anaheim	570.00	1,485	\$846.45	R	A	1	A	Bldg. Add.	MA	Heang T. Pham
	3610	03/15/12	07934506			SA	10882	Rose Ave.	Stanton	869.00	1,485	\$1,290.47	R	A	1	A	Bldg. Add.	WE	Steven Landis (Rose Trust)
3	3611	03/16/12			35	ACSD	539	S. Melrose St.	Anaheim	2083.00	1,485	\$3,093.26	R	N	1	A	New Condo	KA	Brookfield
3	3612	03/16/12			34	ACSD	541	S. Melrose St.	Anaheim	1724.00	1,485	\$2,560.14	R	N	1	A	New Condo	KA	Brookfield
3	3613	03/16/12			33	ACSD	543	S. Melrose St.	Anaheim	1760.00	1,485	\$2,613.60	R	N	1	A	New Condo	KA	Brookfield
3	3614	03/16/12			44	ACSD	564	S. Olive St.	Anaheim	2083.00	1,485	\$3,093.26	R	N	1	A	New Condo	KA	Brookfield
3	3615	03/16/12			43	ACSD	570	S. Olive St.	Anaheim	1724.00	1,485	\$2,560.14	R	N	1	A	New Condo	KA	Brookfield
3	3616	03/16/12			29	ACSD	576	S-Olive St.	Anaheim	4760.00	Deferred	\$0.00	R	N	4	A	New Condo	KA	Brookfield
	AMEN D	03/16/12			29	ACSD	576	S. Olive St.	Anaheim	2083.00	1,485	\$3,093.26	R	N	1	A	New Condo	KA	Brookfield
3	3617	03/16/12			14	ACSD	625	S. Kiama St.	Anaheim	630.00	1,485	\$935.55	R	A	1	A	Bldg. Add.	LO	Alex & Antonia Hernandez
	3618	03/20/12	079-441-10	17387	14	SA	3253	Donavan Ranch R	Anaheim	1578.00	1,485	\$2,343.33	R	N	1		New Home	WE	Donovan Anaheim, LLC
	3618-A	03/20/12	079-441-10	17387	15	SA	3257	Donavan Ranch R	Anaheim	1578.00	1,485	\$2,343.33	R	N	1		New Home	WE	Donovan Anaheim, LLC
	3619	03/20/12	079-441-11	17387	23	SA	3236	Donavan Ranch R	Anaheim	2255.00	1,485	\$3,348.68	R	N	1		New Home	WE	Donovan Anaheim, LLC
	3619-A	03/20/12	079-441-10	17387	12	SA	3245	Donavan Ranch R	Anaheim	2255.00	1,485	\$3,348.67	R	N	1		New Home	WE	Donovan Anaheim, LLC
	3620	03/20/12	079-441-10	17387	10	SA	3237	Donavan Ranch R	Anaheim	2505.00	1,485	\$3,721.41	R	N	1		New Home	WE	Donovan Anaheim, LLC
	3620-A	03/20/12	079-441-11	17387	22	SA	3240	Donavan Ranch R	Anaheim	2506.00	1,485	\$3,721.41	R	N	1		New Home	WE	Donovan Anaheim, LLC

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3620-B	3620-C	03/20/12	079-441-10	17387	11	SA	Donavan Ranch R	Anaheim	2506.00	1,485	\$3,721.41	R	N	1		New Home	WE	Donovan Anaheim, LLC
		03/20/12	079-441-10	17387	13	SA	Donavan Ranch R	Anaheim	2506.00	1,485	\$3,721.41	R	N	1		New Home	WE	Donovan Anaheim, LLC
3	3621	06/19/12		17333	36	ACSD	S. Melrose St.	Anaheim	1760.00	1,485	\$2,613.60	R	N	1	A	New Condo	KA	Brookfield
3	3622	03/22/12		17333	45	ACSD	S. Olive St.	Anaheim	1760.00	1,485	\$2,613.60	R	N	1	A	New Condo	KA	Brookfield
	3623	03/22/12	26006501			CE	San Rio Dr	Buena Pk	599.00	1,485	889.52	R	A	1	A	Bldg. Add.	KE	Vanessa Lam
	3624	03/29/12	2012-00237			ACSD	N Euclid	Anaheim	596.00	0.0235	\$140.06	C	A	1		Bldg. Add.	AN	McDonald's USA LLC
4	3625	04/02/12	2012-01004			ACSD	E. Kateila Ave.	Anaheim	2880.00	EXEMPT	\$0.00	C	N	1	D	Portables	KE	Saddleback Church/Grove
	3626	03/26/12	13434310			SA	Myra Ave.	Buena Pk	1179.00	1,485	1750.81	R	A	1	A	Bldg. Add.	CY	William & Kathleen Mayhue
	3627	04/09/12	13401145	17390	9011A-E	CE	Lincoln	Cypress	15721.00	1,485	\$23,345.69	R	N	15	A	New Condo	KE	Habitat For Humanity, OC
					9021A-E	CE												
					9031A-E	CE												
3628	3629	04/17/12	BP111LOTT15		15	CE	Hampton	Buena Pk	2677.00	1,485	\$3,975.35	R	N	1	A	New Twtnhome	KE	BP Holder Investors, LLC
3630	3631	04/17/12	BP111LOTT09		9	CE	Hampton	Buena Pk	2403.00	1,485	\$3,568.46	R	N	1	A	New Twtnhome	KE	BP Holder Investors, LLC
3632	3633	04/17/12	BP111LOTT08		16	CE	Hampton	Buena Pk	2403.00	1,485	\$3,568.46	R	N	1	A	New Twtnhome	KE	BP Holder Investors, LLC
3634	3635	04/17/12	BP111LOTT17		8	CE	Hampton	Buena Pk	2677.00	1,485	\$3,975.35	R	N	1	A	New Twtnhome	KE	BP Holder Investors, LLC
3636	3637	04/17/12	BP111LOTT07		17	CE	Hampton	Buena Pk	2665.00	1,485	\$3,957.53	R	N	1	A	New Twtnhome	KE	BP Holder Investors, LLC
3638	3639	04/17/12	BP111LOTT18		7	CE	Hampton	Buena Pk	2403.00	1,485	\$3,568.46	R	N	1	A	New Twtnhome	KE	BP Holder Investors, LLC
3640	3641	04/17/12	BP111LOTT06		18	CE	Hampton	Buena Pk	2677.00	1,485	\$3,975.35	R	N	1	A	New Twtnhome	KE	BP Holder Investors, LLC
3642	3643	04/18/12	26249303		6	CYP	Los Altos	Buena Pk	2665.00	1,485	\$3,957.53	R	N	1	A	New Twtnhome	KE	BP Holder Investors, LLC
3644	3645	04/20/12	07019119			ACSD	N Euclid	Anaheim	858.00	0.235	\$977.13	R	A	3	D	Bldg. Add.	KE	Compac Development
3646	3647	04/18/12		17431		ACSD	La Palma Ave	Buena Pk	3660.00	1,485	\$789.60	C	A	3	D	Portables	SA	Bethesda University
3648	3649	04/23/12		17431		CYP	La Palma Ave	Buena Pk	67662.00	1,485	\$100,478.07	R	N	70	A	New Apt. Build	SA	BP Housing Partners LP
3650	3651	04/23/12		17431		CYP	La Palma Ave	La Palma	19352.00	1,485	\$28,737.72	R	N	12	A	New Twtnhome	KE	The Olson Company
3652	3653	04/23/12		17431		CYP												
3654	3655	04/23/12		17431		CYP												
3656	3657	04/23/12		17431		CYP												
3658	3659	04/23/12		17431		CYP												
3660	3661	04/23/12	2011-03547		1606	ACSD	Palais Rd.	Anaheim	773.00	1,485	\$1,147.91	R	N	1	D	Uncndtnl Wksh	LO	Maurice Evans
3662	3663	04/23/12	2012-00152		930	ACSD	S Clay St	Anaheim	612.00	1,485	\$908.82	R	A	1	A	Bldg. Add.	KA	Marco Rojas/La Pizza Grotto
3664	3665	04/30/12	2012-00852		2871	MA	Elmlawn Dr.	Anaheim	1086.00	1,485	\$1,612.71	R	A	1	A	Bldg. Add.	MA	Jose & Lizeth Vidal
3666	3667	05/04/12	7057330		8455	MA	Planetary	Buena Pk	1120.00	1,485	\$1,663.20	R	A	1	A	Bldg. Add.	SA	Woo Seon Yoo
3668	3669	05/07/12	2011-02641		2128	ACSD	Sunrise Ave.	Anaheim	544.00	1,485	\$807.84	R	A	1	A	Bldg. Add.	SA	Michael Gallardo
3670	3671	05/07/12			2128	ACSD	Sunrise Ave.	Anaheim	544.00	NSF CHECK	-\$807.84	R	A	1	A	Bldg. Add.	SA	Michael Gallardo
3672	3673	08/09/12		17333	48	ACSD	S. Olive St.	Anaheim	1724.00	1,485	\$2,560.14	R	N	1	A	New Condo	KA	Brookfield
3674	3675	08/09/12		17333	47	ACSD	S. Olive St.	Anaheim	2083.00	1,485	\$3,093.25	R	N	1	A	New Condo	KA	Brookfield
3676	3677	08/09/12		17333	46	ACSD	S. Olive St.	Anaheim	1760.00	1,485	\$2,613.60	R	N	1	A	New Condo	KA	Brookfield
3678	3679	08/09/12		17333	39	ACSD	S. Olive St.	Anaheim	1760.00	1,485	\$2,613.60	R	N	1	A	New Condo	KA	Brookfield
3680	3681	08/09/12		17333	38	ACSD	S. Melrose St.	Anaheim	2083.00	1,485	\$3,093.25	R	N	1	A	New Condo	KA	Brookfield
3682	3683	08/09/12		17333	37	ACSD	S. Melrose St.	Anaheim	2083.00	1,485	\$2,560.14	R	N	1	A	New Condo	KA	Brookfield
3684	3685	08/09/12		17333	49	ACSD	S. Melrose St.	Anaheim	2083.00	1,485	\$2,613.60	R	N	1	A	New Condo	KA	Brookfield
3686	3687	08/09/12		17333	50	ACSD	S. Melrose St.	Anaheim	2083.00	1,485	\$2,560.14	R	N	1	A	New Condo	KA	Brookfield
3688	3689	08/09/12		17333	1802	ACSD	Crone	Anaheim	568	1,485	\$843.48	R	A	1	A	Bldg. Add.	LO	David Friesen
3690	3691	05/09/12	2012-01204		4	ACSD	S. Kroeger St.	Anaheim	18882	Deferred	\$28,038.77	R	A	14	A	New Condo	KA	Bonanni Development
3692	3693	05/16/12	2010-04382		17333	CYP	BELMONT	Cypress	17324	1,485	\$25,726.14	R	N	14	A	New Condo	KE	Bonanni Development
3694	3695	05/17/12	22337-1092		10011	CYP	Valley View	Cypress	4237	0.235	\$995.70	C	N	1		New Bank	CY	WL Butler Construction

**TIME SENSITIVE – For Board ACTION –
Nominations due Monday, January 7, 2013
Please deliver to all members of the governing board. Thank you.**

October 26, 2012

MEMORANDUM

TO: Board Presidents and Superintendents - CSBA Member Boards of Education
FROM: Jill Wynns, President
SUBJECT: Call for Nominations for CSBA Delegate Assembly



CSBA's Delegate Assembly is a vital link in the association's governance structure. Working with local districts, county offices, the Board of Directors and Executive Committee, Delegates ensure that the association reflects the interests of school districts and county offices of education throughout the state. **Nomination and Candidate Biographical Sketch forms for CSBA's Delegate Assembly are now being accepted until Monday, January 7, 2013.** All forms and information related to the election process are available to download from the CSBA website at www.csba.org/AboutCSBA.aspx.

- Any CSBA member board is eligible to nominate board members within their geographical region or subregion.
- Boards may nominate as many individuals as it chooses by using the nomination form.
- Approval from board member to be nominated to CSBA's Delegate Assembly.
- All nominees must submit a one-page, single-sided, candidate biographical sketch form and an optional one-page, one-sided résumé, (résumé cannot be substituted for the candidate biographical sketch form).
- All nomination materials must be postmarked or faxed no later than **Monday, January 7.**
- Delegates serve two-year terms beginning April 1, 2013 through March 31, 2015
- There are two required Delegate Assembly meetings each year, one in May in Sacramento and one preceding the CSBA Annual Education Conference and Trade show in November/December.

For further information about the Delegate Assembly, please contact Charlyn Tuter in CSBA's Leadership Services department at (800) 266-3382. You may download the following forms and find more information at www.csba.org/AboutCSBA.aspx. Thank you.

- ❖ Delegate Assembly Brochure
- ❖ Nomination Form
- ❖ Candidate's Biographical Sketch Form
- ❖ Important Dates
- ❖ List of all Delegates whose term expires in 2013
- ❖ Alphabetical List of Districts and County offices
- ❖ FAQ



TAX-EXEMPT COMPLIANCE

November 19, 2012

Ms. Dianne Poore
Assistant Superintendent – Business
Anaheim Union High School District
501 North Crescent Way
Anaheim, CA 92803

Re: Arbitrage Rebate Agreement for Anaheim Union High School District,
(Orange County, California), Election of 2002, General Obligation Bonds

Dear Ms. Poore:

Anaheim Union High School District (the “District”) has requested that AMTEC provide arbitrage rebate services for the above referenced Election of 2002, General Obligation Bonds (the “Bonds”).

AMTEC represents that it is qualified to provide the services required and states that the District may rely upon these representations. The scope of services to be performed is identified below.

AMTEC's Scope of Services

Our engagement includes, but is not limited to, the following services:

- Review of all bond documents and account statements for possible rebate exceptions;
- Computation of the rebate liability and/or the yield restricted amount, in accordance with Section 148 of the Internal Revenue Code, commencing with the date of the closing through the required reporting date of the Bonds;
- Calculation of the bond yield. Yield calculations performed prior to the closing often do not contain all requisite figures, resulting in inaccurate calculations for rebate purposes. This effort certifies we are presenting accurate information and enables us to issue our unqualified opinion;
- Reconciliation of the sources and uses of funds from the bond documentation;
- Calculation and analysis of the yield on all investments, subject to the Regulations, for each computation period;
- Production of rebate reports, indicating the above stated information, and the issuance of the AMTEC Opinion;
- Recommendations for proactive rebate management;
- Commingled funds, transferred proceeds and yield restriction analyses, if necessary;
- Preparation of IRS Form 8038-T and any accompanying documentation, should a rebate payment be required;
- We will discuss the results of our Reports with you and your auditors and provide our continued support in the event of an IRS inquiry; and

- We guarantee the completeness and accuracy of our work.

AMTEC agrees to provide these services for a guaranteed fixed fee of \$7,500, as follows:

\$91,999,603.10 Election of 2002 Series A General Obligation Bonds

Report Date	Type of Report	Period Covered	Fee
December 5, 2012	Rebate and Opinion	Closing – June 19, 2007	\$3,000
December 5, 2012	Rebate and Opinion	Closing – June 19, 2012 *	N/C
Total			\$3,000

\$26,999,352 Election of 2002, Series 2003 General Obligation Bonds

Report Date	Type of Report	Period Covered	Fee
December 5, 2012	Rebate and Opinion	Closing – December 17, 2008	\$2,500
August 1, 2013	Rebate and Opinion	Closing – August 1, 2013 *	N/C
Total			\$2,500

* If necessary – for no additional fee.

\$13,000,000 General Obligation Bonds, 2002 Election, Series 2006 C

Report Date	Type of Report	Period Covered	Fee
December 5, 2012	Rebate and Opinion	Closing – May 24, 2011	\$2,000
Total			\$2,000

The District agrees to furnish AMTEC with the required documentation necessary to fulfill its obligation under the scope of services. The District will make available staff knowledgeable about the bond transactions, investments and disbursements of bond proceeds.

The District agrees to pay AMTEC its fee after it has been satisfied that the scope of services, as outlined above, has been fulfilled.

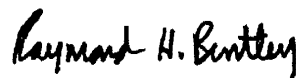
AMTEC agrees that its fee is all-inclusive and that it will not charge the District for any expenses connected with this engagement.

The District has the option to terminate this Agreement within 30 days of notifying AMTEC of its intent.

The parties have executed this Agreement on _____, 2012.

Anaheim Union High School District

Consultant: American Municipal Tax-Exempt
Compliance Corporation



By: Dianne Poore
Assistant Superintendent – Business

By: Raymond H. Bentley
President