

GLENDALE UNIFIED SCHOOL DISTRICT

March 5, 2013

ACTION REPORT NO. 1

TO: Board of Education

FROM: Dr. Richard M. Sheehan, Superintendent

SUBMITTED BY: Eva Rae Lueck, Chief Business and Financial Officer

PREPARED BY: Mike Lee, Controller
Craig Larimer, Financial Analyst

SUBJECT: **Second Interim Financial Report and Certification – AB 1200**

The Superintendent recommends that the Board of Education approve the attached certification indicating that, based on the budgetary information available on January 31, 2013, the District will be able to meet its financial obligations for the current and two subsequent fiscal years. The approval of this report will authorize the 2012-13 budget adjustments identified within this report.

The requirement for districts to prepare Interim Financial Reports is outlined in AB 1200 (Chapter 1213/1991) and AB 1708 (Chapter 924/1994). These statutes require county offices and the California Department of Education to closely monitor and review district budget and financial reports. Additionally, those agencies have been provided authority to intervene in district budget and financial matters and, as necessary, in other areas of school district operations.

During each fiscal year, two interim financial reports are required. In each of these reports, the Board of Education must determine if it will be able to meet its financial obligations for the current and two subsequent fiscal years. One of the following certifications must be made:

1. Positive – the district will be able to meet its financial obligations for the current and two subsequent fiscal years.
2. Qualified – the district may not be able to meet its financial obligations for the current and two subsequent fiscal years.
3. Negative – the district will be unable to meet its financial obligations for the current and two subsequent fiscal years.

Along with the Interim Financial Report, districts are required to furnish a narrative for each fund, a cash flow analysis, criteria and standards review, and a report of Average Daily Attendance (ADA). The financial information and certification form included with this report indicates that the District will be able to meet its financial obligations for 2012-13, 2013-14, and 2014-15. It is anticipated that as one time funding sources are depleted, the budget shortfall will be \$15.8 million in 2015-16, with the Attachment B budget Scenario 1 adjustments, and State funding is increased by 1.65% and 2.2% in 2013-14 and 2014-15, respectively.

Given the positive balances in all three years, the District is recommending a "positive" certification for the Second Interim Report.

UNRESTRICTED GENERAL FUND NARRATIVE

The Interim Financial Report is submitted in the format prescribed by the State Office of Fiscal Management and Accountability, and approved by the California Department of Education. The Interim Financial Report is a result of a coordinated effort by the accounting staff, the Controller, and the Financial Analyst.

The information in this report represents the actual and projected financial position of the General Fund as of January 31, 2013. Column A (Original Budget) represents summarized income or expenditure figures as approved in the adopted budget. Column B (Board-Approved Operating Budget) represents the revised budget as changed by budget revisions and appropriation transfers through January 31, 2013. Column C (Actuals to Date) shows the funds actually received or spent through January 31, 2013. Column D (Projected Year Totals) provides projections for the income or expenditure figures through June 30, 2013. Column E (Difference) reflects the difference between Column B and Column D, which represents positive or negative variances in projected balances. A positive difference in a revenue item indicates that actual income is projected to exceed budgeted income. A positive difference in an expenditure item indicates that actual expenditures will be less than projected expenditures.

General and Other Fund Highlights

Multi-Year Budget Assumptions

Please see "Attachment A and B" for comparison of projection changes. Scenario 1 assumes positive COLAs for 2013-14, 2014-15, and 2015-16 of 1.65%, 2.20%, and 2.40% (respectively). Scenario 2 is more conservative with zero COLAs for 2014-15 and 2015-16 (not in Official State Software). Below is a list of the budget reductions and revenue adjustments reflected in the First and Second Interim projected budget.

First Interim

	Reductions	# of FTE	Fund Balance Impact	
			One Time	Ongoing
2012-13	Public Information Officer	1.00		\$112,000
	Energy Conservation Manager	1.00		120,000
	Elementary & Secondary Asst. Principal	2.00		255,000
	Shift Dental Program to ASCIG			88,000
	Blue Shield Plan Design Changes			152,000
	Summer School Revenue			57,715
	Energy Education Contract – eliminate			374,000
	SIA Contract – eliminate			87,000
	Renaissance Learning Inc. – add			(100,000)
	Correct Revenue Limit Calculation			(987,000)
2013-14	K-3 Staffing 30:1 – deleted 2 nd Interim			-3,800,000
	Grades 6-12 Increase ratio 2 students- Deleted 2 nd Interim			-1,900,000

Second Interim

	Reductions	# of FTE	Fund Balance Impact	
			One Time	Ongoing
2012-13	Educational Services Textbook Program			\$(600,000)
	Mandated Cost Revenue		\$ 764,903	700,000
	Blue Shield Credit		200,000	
2013-14	Move CSEA 2013-14 Furlough Days to 2014-15 & Reduce by 1 Day (Net)		(78,600)	
	Net Adjustment to 2013-14 Revenue Limit			2,178,629
2014-15	COLA from 0% to 1.65%			2,933,528
	COLA from 0% to 2.2%			
2015-16	COLA from 0% to 2.4%			3,250,212

The Governor is proposing a major restructuring of education funding for 2013-14. The proposal is a Local Control Funding Formula where the revenue limit and most categorical programs would be consolidated. Since the new funding model has not been finalized the Second Interim Report and the multi-year budget plan do not include this proposed change. However, there is concern on how this shift in funding methodologies may impact the revenues received by the District. See the informational report on the Governor's January proposal provided on February 5, 2013 to the Board of Education for further details.

Enrollment Projections

The District's multi-year enrollment is projected to decline 238 students in 2013-14 and continue to decline an additional 108 students in 2014-15. This projection and the resulting impact on funding will be re-evaluated in the Estimated Actuals Report.

Revenue Limit Income

The 2012-13 Revenue Limit funding is based on \$5,223/ADA which reflects a 3.24% COLA and 22.272% deficit. This is a net change of 1.08% per ADA, representing restoration of 2011-12 mid-year trigger reductions. Although current year ADA is projected to be 25,169, the actual Revenue Limit funding for 2012-13 will be calculated using the previous year's ADA of 25,371 as per Education Code Section 42238.5. In the State Budget Act it was anticipated that there would be a COLA increase of 1.65% in 2013-14, 2.20% in 2014-15, and 2.40% in 2015-16, which are included in Attachment B, Scenario 1 projection (State Software).

However, due to the uncertainty of the State's fiscal health and the proposed restructuring of educational funding to a Local Control Funding Formula, the Administration has lowered these assumptions in Attachment B, Scenario 2. The Administration has utilized a zero COLA assumption in Scenario 2 for 2014-15 and 2015-16 as a contingency plan projection (not in State Software).

Other State Revenue

The June budget adoption reflected categorical COLAs at 0% for 2012-13, 0% for 2013-14, 0% for 2014-15, and 0% for 2015-16. As stated previously, due to the State fiscal crisis and the proposed restructuring of education funding to a Local Control Funding Formula, the Administration has utilized a zero COLA for all three years for categorical programs and other State revenues.

Lottery

Lottery income for years 2012-13 through 2015-16 is based on estimates provided by the California Department of Education, the Los Angeles County Office of Education (LACOE), and School Services of California. The District's estimate of \$118.00 per ADA in the Unrestricted General Fund and \$23.25 in the Restricted General Fund is based on the recommendation from LACOE for the adopted budget.

Other Uses

The "COLA reserve" for negotiations and other uses is zero for 2012-13 and future years.

Federal Sequestration

Due to the Federal fiscal crisis caused by Congressional gridlock, sequestration may occur, resulting in an automatic spending reduction process applied to most Federal Grants. The negative impact on District Federal programs is likely to be 5.9% or \$800,000 cut to fiscal year 2013-14. The full impact of this cut may be partially offset by not restoring positions vacated through the early retirement plan of 2012-13. Therefore, the impact has not been included in the Second Interim projections.

Interest

The current projection for General Fund interest income is \$460,000. In 2011-12 the General Fund received \$425,843 in interest income.

Employee Compensation Adjustments

Certificated and classified salaries have been adjusted to reflect step and column salary adjustments, as applicable, for certificated and classified employees and corresponding salary savings due to attrition and retirements. The 2013-14 and 2014-15 projections also reflect a \$1.95 million annual increase in health and welfare costs. Additionally, the Second Interim Report reflects the 5 GTA and GSMA furlough days scheduled for 2013-14, and the elimination of one of the five CSEA 2013-14 furlough days, and shifting the remaining four to 2014-15. The total savings of the furlough days currently budgeted is \$3.09 million.

In response to the State budget cuts, 2011-12 ARRA funds were fully expended (Title I ARRA of \$0.36 million, Federal Jobs Fund of \$0.5 million, and SFSF ARRA of \$1.28 million). This resulted in a \$2.14 million shift of expenditure budgets between the Unrestricted and Restricted General Fund. These were one-time funds and were fully expended in 2011-12.

BUDGET ADJUSTMENTS

In response to the State Budget Act and estimated actuals, the Board of Education is being asked to approve "Attachment B" budget adjustments. These adjustments are reflected in the attached interim report projections. Other adjustments will be considered in future months as details unfold from the State.

The following is a listing of programs and other reductions that have occurred as a result of the State fiscal crisis:

HISTORICAL BUDGET REDUCTIONS

	Total
2007-08 Reductions	
Freeze Vacancies (one-time)	2,200,000
Freeze Supplies & Services (one-time)	500,000
Reallocate 20 positions to Categorical	763,000
Sub-total	3,463,000
2008-09 Reductions	
Savings from 5 FTE	358,282
Savings from Special Education	800,000
Workers Compensation Savings	2,891,400
Maintenance Workers 2 FTE	91,000
End-Of-Year Tier III Sweeps (one-time)	5,423,553
CPI Adjustment On Supplies and Services	383,000
Sub-total	9,947,235
2009-10 Reductions	
Admin. & Cont. HS Restructure (9.2 FTE)	670,000
Teacher Staffing Ratio Changes (one-time)	2,000,000
On-going Tier III Sweeps - Includes some staff reductions and Counseling reductions.	4,922,478
Sub-total	7,592,478
2010-11 Reductions	
Administration Reorganization 10 FTE	1,100,000
FASO Staff 7 FTE	450,000
Special Education 7.4 FTE	500,000
School Safety Grants Sweep (one-time)	1,200,000
Restricted Lottery Utilization	500,000
Charge Food Service Indirect Cost	350,000
MS reduce 1 FTE per 1,000 students (3 FTE)	300,000
HS reduce 1 FTE per 1,000 students (9 FTE)	900,000
Clark MHS adjust to 6 periods (4 FTE)	400,000
Daily HS reduce counseling 1 FTE	100,000
Summer School Cost Reduction	700,000
Class Size K-3 to 24.9:1 Ratio	3,400,000
Sub-total	9,900,000
2011-12 Reductions/Savings	
Measure S Savings	517,000
ReConnectEd Savings	80,000
Consolidated EEELP/Categoricals	150,000
Sub-total	747,000
2012-13 Reductions/Savings	
PIO Position (1 FTE)	112,000
Energy Manager Position (1 FTE)	120,000
ES and MS Assistant Principals (2 FTE)	255,000
Shift Dental to ASCIG / Blue Shield Plan Changes	240,000
Sub-total	727,000
2013-14 Reductions/Savings	
K-3 Staffing Ratio	TBD
Grades 6-12 Increase Ratio	TBD
Early Retirement Savings	TBD
Sub-total	TBD
Grand Total	32,376,713

Note: PARS early retirement offered in 2009-10, effective 7/1/10.

Included in the budget reductions above are programs eliminated under Tier III Sweeps. These programs are as follows:

- Community Based Tutoring Grants
- Instructional Material Block Grant
- 9th Grade CSR
- Physical Education Teacher Incentive
- Supplemental Counseling Program
- Arts & Music Block Grant
- Beginning Teacher Support Block grant – partial
- Deferred Maintenance Match Transfer
- Deferred Maintenance Revenue

Due to the State fiscal crisis there is currently not an opportunity to restore the cuts that have been made. However, an important discussion that needs to occur is the prioritization of the restoration of these programs and/or alternate priorities to support student learning. The question to be answered is, "What is the most strategic way to improve learning as money becomes available?"

OTHER FUNDS NARRATIVE

Special Education Pass-Through Fund (10.0)

The California Department of Education has required a special revenue fund for use by the Administrative Unit (AU) of a Special Education Local Area Plan (SELPA) to account for Special Education inter-district pass-through revenues outside the General Fund. As of January 31, 2013, the cash balance in Fund 10.0 was \$0.

Child Development Fund (12.0)

The Child Development Fund contains accounts for the income and expenditures associated with state and federally subsidized child development centers. The Child Development Fund began the fiscal year with a balance of \$177,036.

Cafeteria Fund (13.0)

The Food Service Fund provides for District participation in the National School Breakfast and Lunch programs. The program currently reimburses the District for all salary and benefit costs as well as certain other operational expenditures. As of January 31, 2013, the fund had a cash balance of \$4,422,815 and it is anticipated that the fund balance will remain positive at year-end.

Deferred Maintenance Fund (14.0)

Income to this fund is usually provided from the District's General Fund and a contribution from the State for its share of the Deferred Maintenance program; however, no District transfers are budgeted for 2011-12 through 2014-15. State matching funds to be received during 2012-13 through 2014-15 are estimated to be \$965,191 annually and will be deposited into the General Fund as part of the District's solvency plan. The Deferred Maintenance Fund balance is scheduled to be transferred to the General Fund in 2014-15 to assist the District in maintaining solvency. As of January 31, 2013, the fund has a current cash balance of \$4,942,465.

Postemployment Benefits Fund (20.0)

The Retiree Benefit Fund (71.0) was established in fiscal year 1992-93 for the accounting of postemployment health insurance and other benefits. Because Fund 71.0 is now required to be used for funds held as a result of an employer/employee benefit trust agreement, that fund is no longer applicable for our current needs. To address this issue, the State established a new Special Reserve Fund for Postemployment Benefits (20.0) to account for postemployment health insurance and other benefits that are outside a formal trust agreement. In January 2005, the cash balance in fund 71.0 was transferred to Fund 20.0. A transfer out of \$2.5 million in 2012-13 from Fund 20 to Fund 01 is budgeted as part of the District's solvency plan. As of January 31, 2013, the cash balance in Fund 20.0 was \$2,754,022.

Capital Project and Improvement Fund (40.1)

The Capital Project and Improvement Fund receives Redevelopment Agency Pass-through funding and provides accounting for various capital improvement projects including State funded construction projects, furniture and equipment purchases, major repairs to school and support facilities, etc. As of January 31, 2013, the fund's cash balance is \$25,980,451.

Food Service Capital Project Fund (40.2)

This fund was established by the Board of Education in 1986 to address capital project and facility improvements in conjunction with the Food Service program. As of January 31, 2013, the fund's cash balance is \$1,189,558.

Building Fund (21.0, 21.1 & 21.2)

Building Fund 21.1 is utilized to record the expenditures made from the \$270 million Measure S General Obligation Bond that was passed in April of 2011. The funds from Measure S are restricted and can only be used for major repairs, the renovation of school campuses, technology, new school construction, furniture, and equipment. This fund reflects the first issuance of Measure S General Obligation Bond in the amount of \$54 million. These bonds were issued in August 2011. Building Fund 21.2 was established to account for projects under the Clean Renewable Energy Bonds. As of January 31, 2013, the cash balance in Fund 21.0 is \$8.90, Fund 21.1 is \$26,319,555 and Fund 21.2 is \$5,273,609 (Fund 21.2 is cash with fiscal agent).

Debt Service Fund (56.0)

This fund was established to account for the revenue and expenditures associated with the repayment of outstanding Certificates of Participation. As of January 31, 2013, this fund has a current cash balance of \$15,003,517. Given Measure S will pay off this loan, this reserve can now be utilized by the District as a "reserve" to be utilized for cash flow needs in the Unrestricted General Fund and as a short-term funding source. In 2014-15, the fund will be closed and the fund balance transferred to the Unrestricted General Fund as part of the District's solvency plan.

Developer Fee Fund (25.0)

The Capital Facilities Fund accounts for income and expenditures associated with developer fee income. The fund began the current year with a balance of \$8,730,221 and has received income of \$534,200 through January 31, 2013. It is projected that income for the fiscal year will be approximately \$2.0 million. Developer fee income is designated for the rental or purchase of modular classrooms, the purchase of property, and for other classroom/facility needs as approved by the Board of Education.

County Schools Facilities Fund (35.0)

This fund was established to account for revenue and expenditures associated with those renovations, modernization, and new construction projects partially funded from State bond funds. As of January 31, 2013, this fund had a cash balance of \$2,479,628, which is primarily a payable to the State for the Roosevelt Middle School ORG Project.

Health and Welfare Fund (67.0)

The only revenue is the premium for the dental and vision insurance plans that are offered to employees and interest earnings. The payroll system allocates the expense for the coverage to the various programs in all the funds. Then an offsetting transfer is made to the revenue account Fund 67.0. The cost of the claims and transfer to the third party administrator are the only expense in this fund. As of January 31, 2013, this fund had a cash balance of \$2,443,845.

Workers Compensation Fund (67.1)

This fund was established solely for the purpose of accounting for expenditures related to the workers compensation program. In 2012-13, the District is providing coverage through ASCIP at a rate of 2.919%. The expenditures will include the payment to ASCIP Joint Powers Agreement (JPA) for 2012-13 coverage, any expenditures on claims originating prior to 2005-06, consultant expenses related to claims management and other related expenses that may occur. As of January 31, 2013, the fund had a cash balance of \$5,124,087.

Early Retirement Benefits Fund (67.2)

This fund is very similar to the Retiree Health Benefit Fund 20 and was established to set aside funds for the GASB 45 liability. The revenue in 2008-09 and 2009-10 was based on a 2% rate applied to all salaries, and approximately 50% of the rate was to fund the current liability and the remaining monies were to be set aside to fund the future liability which is projected to be \$32.9 million. The future liability is based on an actuarial report that is updated every two years. In 2012-13, the rate is 1.88% and it is anticipated that all monies generated will be needed to pay for the 2012-13 premium costs, and there will be no monies set aside for future years. The annual cost of the program has increased dramatically due to the increase in insurance premiums and the number of retirees in the program. The increased number of retirees is the result of an early retiree incentive program offered by the District in 2009-10. As of January 31, 2013, this fund had a cash balance of \$4,261,541.

McLennan and Other Scholarships Trust Fund (73.0)

This fund's primary source funding is interest earnings and an occasional donation for a scholarship. Typically, the scholarship donations are managed through the Associated Student Body (ASB) accounts at the high schools. However, if there is a donation that is not directly linked to a school site may be deposited into this fund. The only expenditures out of this fund are for student scholarships. As of January 31, 2013, this fund had a cash balance of \$338,374.

Multi-Year Budget Assumptions

Category	2011-12 Actual	2012-13	2013-14	2014-15	2015-16
REVENUE LIMIT					
- Cost of Living Adjustment (COLA) - Scenario 1	2.24%	3.24%	1.65%	2.20%	2.40%
- Cost of Living Adjustment (COLA) - Scenario 2	2.24%	3.24%	1.65%	0.00%	0.00%
- Deficit Factor	20.602%	22.272%	22.272%	22.272%	22.272%
- Net COLA Increase - Scenario 1	-55	56	87	118	131
- Revenue Limit per ADA - Scenario 1	\$5,168	\$5,223	\$5,310	\$5,427	\$5,558
- Net Revenue Limit Change - Scenario 1	-1.06%	1.08%	1.65%	2.20%	2.40%
- Revenue Limit ADA	25,371	25,371	25,169	24,994	24,890
- Enrollment	26,250	26,194	25,956	25,848	25,734
- Interest	\$425,843	\$460,000	\$460,000	\$460,000	\$460,000
Lottery (Per ADA)	\$120.00	\$118.00	\$118.00	\$118.00	\$118.00
EMPLOYEE BENEFITS					
- STRS	8.25%	8.25%	8.25%	8.25%	8.25%
- Workers Comp	1.437%	2.919%	2.919%	2.919%	2.919%
- Utilizing Fund #67.1 Balance	1.30%	0.00%	0.00%	0.00%	0.00%
- Retiree Benefits	2.37%	2.37%	2.37%	2.37%	2.37%
- Health Insurance Increase	Actuals	\$1,950,000	\$1,950,000	\$1,950,000	\$1,950,000
"SOLVENCY" TRANSFERS					
- Special Ed. Reserve (Depleted by end of 2012-13)	\$2,250,000	\$1,110,000	\$0	\$0	\$0
- Post-Employment Benefits Fund #20.0 (Depleted by end of 2012-13)	\$3,750,000	\$2,750,000	\$0	\$0	\$0
- Restricted Major Maintenance Reserve (Depleted by end of 2012-13)	\$3,000,000	\$1,000,000	\$700,000	\$0	\$0
- No Deferred Maintenance Transfer (Legally ends 2014-15)	\$1,238,000	\$1,238,000	\$1,238,000	\$1,238,000	\$1,238,000
- Early Retirement Benefit Fund #67.2 (Depleted by end of 2014-15)	\$0	\$0	\$1,800,000	\$2,400,000	\$0
- Deferred Maintenance Fund #14.0 (Depleted by end of 2014-15)	\$0	\$0	\$0	\$4,900,000	\$0
- Debt Service Fund #56.0 (Depleted by end of 2014-15)	\$0	\$0	\$0	\$14,900,000	\$0
- Deferred Maintenance Fund Revenue to General Fund (Legally ends 2014-15)	\$965,191	\$965,191	\$965,191	\$965,191	\$965,191
ARRA - FEDERAL STIMULUS FUND					
- Title I ARRA - Revised (9/15/09 Board)	\$362,141	\$0	\$0	\$0	\$0
- IDEA ARRA - Revised (9/15/09 Board)	\$0	\$0	\$0	\$0	\$0
- SFSF ARRA - Revised (10/11 income carryover, additional Revenue & offset to State Cat. cuts)	\$1,283,275	\$0	\$0	\$0	\$0
- Federal Jobs Program - (10/19/10 Board)	\$497,192	\$0	\$0	\$0	\$0

Budget Adjustment Impact on Unrestricted General Fund Ending Balance**Scenario 1: Official Second Interim State Software Projection**

Major Changes	2012-13	2013-14	2014-15	2015-16
Adopted Budget 2012-13 Ending Balance	\$ 29,701,882	\$ 8,534,387	\$ 2,344,155	\$ (28,577,492)
Adjustment For Actual 2011-12 Ending Balance	\$ 6,259,828	\$ 6,259,828	\$ 6,259,828	\$ 6,259,828
Revised 2012-13 Ending Balance Before First Interim	\$ 35,961,710	\$ 14,794,215	\$ 8,603,983	\$ (22,317,664)
FIRST INTERIM PROJECTION ADJUSTMENTS				
Move GTA 2012-13 Furlough Days to 2013-14 (Unrest. GF)	\$ (2,292,249)	\$ 2,292,249	\$ -	\$ -
Budget Prior Year Carry-Over (One Time)	\$ (2,709,816)	\$ -	\$ -	\$ -
Budget MAA Allocation To Sites (One Time)	\$ (226,100)	\$ -	\$ -	\$ -
Adjust Summer School Income Budget (On-Going)	\$ 57,715	\$ 57,715	\$ 57,715	\$ 57,715
PIO Position Savings (1 FTE)	\$ 112,000	\$ 112,000	\$ 112,000	\$ 112,000
Energy Manager Position Savings (1 FTE)	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Elementary and Middle School Assistant Principal Savings (2 FTE)	\$ 255,000	\$ 255,000	\$ 255,000	\$ 255,000
SIA Contract Budget Savings	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000
Dental to ASCIG Savings	\$ 88,000	\$ 88,000	\$ 88,000	\$ 88,000
Energy Education Budget Savings	\$ 374,000	\$ 374,000	\$ 374,000	\$ 374,000
Renaissance Learning Inc. Cost	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)
PPO Plan Design Changes Savings	\$ 152,000	\$ 152,000	\$ 152,000	\$ 152,000
Adjustment To 2012-13 Revenue Limit ADA Change of -189 ADA	\$ (987,000)	\$ -	\$ -	\$ -
K-3 CSR Staff Ratios Increase from 24.95:1 to 30:1	\$ -	\$ 3,800,000	\$ 3,800,000	\$ 3,800,000
Secondary Staff Ratios Increase by 2 Students	\$ -	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000
SECOND INTERIM PROJECTION ADJUSTMENTS				
Budget Prior Year Carry-Over (One Time)	\$ (4,030)	\$ -	\$ -	\$ -
SDC Site Cluster Supply Augmentation (Ongoing)	\$ (14,000)	\$ (14,000)	\$ (14,000)	\$ (14,000)
Tier III Budget Adjustment	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Move CSEA 2013-14 Furlough Days to 2014-15 & Reduce By 1 Day	\$ -	\$ (566,575)	\$ 488,000	\$ -
Net Adjustment To 2013-14 Revenue Limit COLA from 0% to 1.65%	\$ -	\$ 2,178,629	\$ 2,163,481	\$ 2,154,478
Net Adjustment To 2014-15 Revenue Limit COLA from 0% to 2.20%	\$ -	\$ -	\$ 2,933,528	\$ 2,921,321
Net Adjustment To 2015-16 Revenue Limit COLA from 0% to 2.40%	\$ -	\$ -	\$ -	\$ 3,250,212
Educational Services Textbook Program	\$ (600,000)	\$ (600,000)	\$ (600,000)	\$ (600,000)
Mandated Cost Revenue	\$ 764,903	\$ 700,000	\$ 700,000	\$ 700,000
Blue Shield Credit	\$ 200,000	\$ -	\$ -	\$ -
Transfer The Remaining Fund 20 Balance to the General Fund	\$ 255,000	\$ -	\$ -	\$ -
Reverse K-3 CSR Staff Ratios Increase from 24.95:1 to 30:1	\$ -	\$ (3,800,000)	\$ (3,800,000)	\$ (3,800,000)
Reverse Secondary Staff Ratios Increase by 2 Students	\$ -	\$ (1,900,000)	\$ (1,900,000)	\$ (1,900,000)
Current Year Impact	\$ (4,455,577)	\$ 5,148,018	\$ 6,828,723	\$ 9,569,727
Cumulative Impact to Ending Balance	\$ (4,455,577)	\$ 692,441	\$ 7,521,164	\$ 17,090,891
Second Interim Adjusted Ending Balance Projection	\$ 31,506,133	\$ 15,486,656	\$ 16,125,147	\$ (5,226,773)
Designated and Restricted Portion:				
Revolving Cash	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Stores	\$ 96,578	\$ 96,578	\$ 96,578	\$ 96,578
3% Mandated Reserve for Economic Uncertainties	\$ 6,954,120	\$ 6,638,580	\$ 6,786,750	\$ 6,857,930
Fund Balance Assignment *	\$ 3,576,904	\$ 3,576,904	\$ 3,576,904	\$ 3,576,904
Adjusted Balance in Excess of Assignment And 3% Reserve	\$ 20,808,531	\$ 5,104,594	\$ 5,594,915	\$ (15,828,185)

* Assignment Excludes Any Reserve For State Reduction, And Reflects Only The Remaining Carry-Over Amount Yet To Be Budgeted.

Fund Balance Assignment At 7/1/2012	\$ 7,079,540	\$ 7,079,540	\$ 7,079,540	\$ 7,079,540
Assignment Reduction - Carry-Over Budgeted To Accounts To Date	\$ (2,939,946)	\$ (2,939,946)	\$ (2,939,946)	\$ (2,939,946)
Move Tier III Carry-Over Math/Reading Assignment to Unassigned	\$ (334,472)	\$ (334,472)	\$ (334,472)	\$ (334,472)
Move District MAA Portion from Assigned to Unassigned	\$ (228,218)	\$ (228,218)	\$ (228,218)	\$ (228,218)
Fund Balance Assignment At 2nd Interim (Yet To Be Budgeted)	\$ 3,576,904	\$ 3,576,904	\$ 3,576,904	\$ 3,576,904

Budget Adjustment Impact on Unrestricted General Fund Ending Balance**Scenario 2: Contingency Projection (Excludes 2014-15 and 2015-16 COLAs)**

Major Changes	2012-13	2013-14	2014-15	2015-16
Adopted Budget 2012-13 Ending Balance	\$ 29,701,882	\$ 8,534,387	\$ 2,344,155	\$ (28,577,492)
Adjustment For Actual 2011-12 Ending Balance	\$ 6,259,828	\$ 6,259,828	\$ 6,259,828	\$ 6,259,828
Revised 2012-13 Ending Balance Before First Interim	\$ 35,961,710	\$ 14,794,215	\$ 8,603,983	\$ (22,317,664)
FIRST INTERIM PROJECTION ADJUSTMENTS				
Move GTA 2012-13 Furlough Days to 2013-14 (Unrest. GF)	\$ (2,292,249)	\$ 2,292,249	\$ -	\$ -
Budget Prior Year Carry-Over (One Time)	\$ (2,709,816)	\$ -	\$ -	\$ -
Budget MAA Allocation To Sites (One Time)	\$ (226,100)	\$ -	\$ -	\$ -
Adjust Summer School Income Budget (On-Going)	\$ 57,715	\$ 57,715	\$ 57,715	\$ 57,715
PIO Position Savings (1 FTE)	\$ 112,000	\$ 112,000	\$ 112,000	\$ 112,000
Energy Manager Position Savings (1 FTE)	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Elementary and Middle School Assistant Principal Savings (2 FTE)	\$ 255,000	\$ 255,000	\$ 255,000	\$ 255,000
SIA Contract Budget Savings	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000
Dental to ASCIG Savings	\$ 88,000	\$ 88,000	\$ 88,000	\$ 88,000
Energy Education Budget Savings	\$ 374,000	\$ 374,000	\$ 374,000	\$ 374,000
Renaissance Learning Inc. Cost	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)
PPO Plan Design Changes Savings	\$ 152,000	\$ 152,000	\$ 152,000	\$ 152,000
Adjustment To 2012-13 Revenue Limit ADA Change of -189 ADA	\$ (987,000)	\$ -	\$ -	\$ -
K-3 CSR Staff Ratios Increase from 24.95:1 to 30:1	\$ -	\$ 3,800,000	\$ 3,800,000	\$ 3,800,000
Secondary Staff Ratios Increase by 2 Students	\$ -	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000
SECOND INTERIM PROJECTION ADJUSTMENTS				
Budget Prior Year Carry-Over (One Time)	\$ (4,030)	\$ -	\$ -	\$ -
SDC Site Cluster Supply Augmentation (Ongoing)	\$ (14,000)	\$ (14,000)	\$ (14,000)	\$ (14,000)
Tier III Budget Adjustment	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Move CSEA 2013-14 Furlough Days to 2014-15 & Reduce By 1 Day	\$ -	\$ (566,575)	\$ 488,000	\$ -
Net Adjustment To 2013-14 Revenue Limit COLA from 0% to 1.65%	\$ -	\$ 2,178,629	\$ 2,163,481	\$ 2,154,478
Educational Services Textbook Program	\$ (600,000)	\$ (600,000)	\$ (600,000)	\$ (600,000)
Mandated Cost Revenue	\$ 764,903	\$ 700,000	\$ 700,000	\$ 700,000
Blue Shield Credit	\$ 200,000	\$ -	\$ -	\$ -
Transfer The Remaining Fund 20 Balance to the General Fund	\$ 255,000	\$ -	\$ -	\$ -
Reverse K-3 CSR Staff Ratios Increase from 24.95:1 to 30:1	\$ -	\$ (3,800,000)	\$ (3,800,000)	\$ (3,800,000)
Reverse Secondary Staff Ratios Increase by 2 Students	\$ -	\$ (1,900,000)	\$ (1,900,000)	\$ (1,900,000)
Current Year Impact	\$ (4,455,577)	\$ 5,148,018	\$ 3,895,196	\$ 3,398,193
Cumulative Impact to Ending Balance	\$ (4,455,577)	\$ 692,441	\$ 4,587,636	\$ 7,985,830
Second Interim Adjusted Ending Balance Projection	\$ 31,506,133	\$ 15,486,656	\$ 13,191,619	\$ (14,331,834)
Designated and Restricted Portion:				
Revolving Cash	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Stores	\$ 96,578	\$ 96,578	\$ 96,578	\$ 96,578
3% Mandated Reserve for Economic Uncertainties	\$ 6,954,120	\$ 6,638,580	\$ 6,786,750	\$ 6,857,930
Fund Balance Assignment *	\$ 3,576,904	\$ 3,576,904	\$ 3,576,904	\$ 3,576,904
Adjusted Balance in Excess of Assignment And 3% Reserve	\$ 20,808,531	\$ 5,104,594	\$ 2,661,387	\$ (24,933,246)

* Assignment Excludes Any Reserve For State Reduction, And Reflects Only The Remaining Carry-Over Amount Yet To Be Budgeted.

Fund Balance Assignment At 7/1/2012	\$ 7,079,540	\$ 7,079,540	\$ 7,079,540	\$ 7,079,540
Assignment Reduction - Carry-Over Budgeted To Accounts To Date	\$ (2,939,946)	\$ (2,939,946)	\$ (2,939,946)	\$ (2,939,946)
Move Tier III Carry-Over Math/Reading Assignment to Unassigned	\$ (334,472)	\$ (334,472)	\$ (334,472)	\$ (334,472)
Move District MAA Portion from Assigned to Unassigned	\$ (228,218)	\$ (228,218)	\$ (228,218)	\$ (228,218)
Fund Balance Assignment At 2nd Interim (Yet To Be Budgeted)	\$ 3,576,904	\$ 3,576,904	\$ 3,576,904	\$ 3,576,904

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

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

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Craig Larimer Telephone: (818)241-3111 ext. 349
Title: Financial Analyst E-mail: CLarimer@gusd.net

Criteria and Standards Review Summary

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

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

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

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

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

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

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	128,767,340.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,698.86	1.66%	6,809.86	2.22%	6,960.86
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RLI, line 5b, ID 0719)		22.32	0.00%	22.32	0.00%	22.32
c. Revenue Limit ADA (Form RLI, line 5c, ID 0033)		25,371.09	-0.80%	25,169.00	-0.70%	24,994.00
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		170,523,662.69	0.84%	171,959,138.42	1.50%	174,537,600.92
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)		170,523,662.69	0.84%	171,959,138.42	1.50%	174,537,600.92
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)		132,544,632.54	0.84%	133,660,399.11	1.50%	135,664,586.44
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)		(5,285,817.00)	0.00%	(5,285,817.00)	0.00%	(5,285,817.00)
k. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		1,508,523.99	0.51%	1,516,211.00	-0.01%	1,516,104.00
1. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		128,767,339.53	0.87%	129,890,793.11	1.54%	131,894,873.44
2. Federal Revenues	8100-8299	175,000.00	0.00%	175,000.00	0.00%	175,000.00
3. Other State Revenues	8300-8599	20,820,328.00	-0.60%	20,694,727.00	-0.14%	20,665,748.00
4. Other Local Revenues	8600-8799	5,491,976.00	-2.45%	5,357,278.00	0.00%	5,357,278.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,755,000.00	-9.26%	2,500,000.00	788.00%	22,200,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(23,591,286.00)	9.45%	(25,820,157.00)	0.30%	(25,898,089.00)
6. Total (Sum lines A11 thru A5)		134,418,357.53	-1.21%	132,797,641.11	16.26%	154,394,810.44
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				81,621,629.00		79,842,772.00
b. Step & Column Adjustment				1,400,000.00		1,400,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,178,857.00)		1,494,085.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	81,621,629.00	-2.18%	79,842,772.00	3.62%	82,736,857.00
2. Classified Salaries						
a. Base Salaries				17,359,759.00		16,992,656.00
b. Step & Column Adjustment				180,000.00		180,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(547,103.00)		(449,373.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,359,759.00	-2.11%	16,992,656.00	-1.59%	16,723,283.00
3. Employee Benefits	3000-3999	37,893,288.00	4.03%	39,420,363.00	5.23%	41,480,454.00
4. Books and Supplies	4000-4999	4,229,828.00	-56.53%	1,838,782.00	-0.26%	1,834,092.00
5. Services and Other Operating Expenditures	5000-5999	10,583,883.00	-0.20%	10,562,711.00	2.45%	10,821,799.00
6. Capital Outlay	6000-6999	81,095.00	-10.49%	72,590.00	0.00%	72,590.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	109,000.00	0.00%	109,000.00	0.00%	109,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,187,465.00)	-12.64%	(1,037,394.00)	0.00%	(1,037,394.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,015,638.00	0.00%	1,015,638.00	0.00%	1,015,638.00
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)		151,706,655.00	-1.90%	148,817,118.00	3.32%	153,756,319.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(17,288,297.47)		(16,019,476.89)		638,491.44
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		48,794,430.24		31,506,132.77		15,486,655.88
2. Ending Fund Balance (Sum lines C and D1)		31,506,132.77		15,486,655.88		16,125,147.32
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	166,578.00		166,578.00		166,578.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,576,904.00		3,576,904.00		3,576,904.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,954,120.00		6,638,580.00		6,786,750.00
2. Unassigned/Unappropriated	9790	20,808,531.24		5,104,593.88		5,594,915.32
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		31,506,132.77		15,486,655.88		16,125,147.32

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	6,954,120.00		6,638,580.00		6,786,750.00
c. Unassigned/Unappropriated	9790	20,808,531.24		5,104,593.88		5,594,915.32
(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)		27,762,651.24		11,743,173.88		12,381,665.32

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.

A1 assumes COLA's for the three years with changes to ADA. BID = certificated other adjustments primarily reflect furlough day adjustment, enrollment changes, retiree savings, and teacher staffing ratio changes. B2D = classified other adjustments primarily reflect furlough day adjustments and attrition savings. Benefits reflect health and welfare inflation increases compounded. Contributions reflect savings from special education reserve and OMM reserve draw downs in support of the general fund. Transfers in reflect Fund 20, 67.2, 14 and 56 support of the general fund balance. 13/14 and 14/15 expenditures exclude one-time deferred revenue/carry-over allocations. 12/13 Revenue Limit reduced to reflect ADA adjustment.

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	5,285,817.00	0.00%	5,285,817.00	0.00%	5,285,817.00
2. Federal Revenues	8100-8299	19,211,026.00	-19.40%	15,484,174.00	-0.12%	15,465,518.00
3. Other State Revenues	8300-8599	22,796,209.00	-5.88%	21,455,331.00	-0.28%	21,396,055.00
4. Other Local Revenues	8600-8799	6,583,468.00	-32.82%	4,423,080.00	0.00%	4,423,080.00
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	23,591,286.00	9.45%	25,820,157.00	0.30%	25,898,089.00
6. Total (Sum lines A1 thru A5)		77,467,806.00	-6.45%	72,468,559.00	0.00%	72,468,559.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				25,797,583.00		24,549,137.00
b. Step & Column Adjustment				255,000.00		255,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,503,446.00)		(255,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,797,583.00	-4.84%	24,549,137.00	0.00%	24,549,137.00
2. Classified Salaries						
a. Base Salaries				16,044,027.00		15,777,644.00
b. Step & Column Adjustment				156,000.00		156,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(422,383.00)		(156,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,044,027.00	-1.66%	15,777,644.00	0.00%	15,777,644.00
3. Employee Benefits	3000-3999	16,302,830.00	-3.05%	15,805,051.00	0.00%	15,805,051.00
4. Books and Supplies	4000-4999	4,893,475.00	-39.01%	2,984,580.00	0.00%	2,984,580.00
5. Services and Other Operating Expenditures	5000-5999	15,423,616.00	-22.16%	12,006,195.00	0.00%	12,006,195.00
6. Capital Outlay	6000-6999	288,968.00	-45.24%	158,252.00	0.00%	158,252.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	652,274.00	0.00%	652,274.00	0.00%	652,274.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	694,465.00	-22.90%	535,426.00	0.00%	535,426.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		80,097,238.00	-9.52%	72,468,559.00	0.00%	72,468,559.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,629,432.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,481,390.60		5,851,958.60		5,851,958.60
2. Ending Fund Balance (Sum lines C and D1)		5,851,958.60		5,851,958.60		5,851,958.60
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,851,958.60		5,851,958.60		5,851,958.60
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)		5,851,958.60		5,851,958.60		5,851,958.60

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.

B1d and B2d (other salary adjustment) reflect attrition and one-time deferred revenue/carry-over adjustments. 13/14 and 14/15 exclude one-time deferred revenue/carry-over allocations. Contributions reflect special education reserve and OMM reserve draw downs in support of the general fund solvency.

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	134,053,157.00	0.84%	135,176,610.11	1.48%	137,180,690.44
2. Federal Revenues	8100-8299	19,386,026.00	-19.22%	15,659,174.00	-0.12%	15,640,518.00
3. Other State Revenues	8300-8599	43,616,537.00	-3.36%	42,150,058.00	-0.21%	42,061,803.00
4. Other Local Revenues	8600-8799	12,075,444.00	-19.01%	9,780,358.00	0.00%	9,780,358.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,755,000.00	0.00%	2,500,000.00	0.00%	22,200,000.00
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)		211,886,163.53	-3.12%	205,266,200.11	10.52%	226,863,369.44
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				107,419,212.00		104,391,909.00
b. Step & Column Adjustment				1,655,000.00		1,655,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,682,303.00)		1,239,085.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	107,419,212.00	-2.82%	104,391,909.00	2.77%	107,285,994.00
2. Classified Salaries						
a. Base Salaries				33,403,786.00		32,770,300.00
b. Step & Column Adjustment				336,000.00		336,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(969,486.00)		(605,373.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	33,403,786.00	-1.90%	32,770,300.00	-0.82%	32,500,927.00
3. Employee Benefits	3000-3999	54,196,118.00	1.90%	55,225,414.00	3.73%	57,285,505.00
4. Books and Supplies	4000-4999	9,123,303.00	-47.13%	4,823,362.00	-0.10%	4,818,672.00
5. Services and Other Operating Expenditures	5000-5999	26,007,499.00	-13.22%	22,568,906.00	1.15%	22,827,994.00
6. Capital Outlay	6000-6999	370,063.00	-37.62%	230,842.00	0.00%	230,842.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	761,274.00	0.00%	761,274.00	0.00%	761,274.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(493,000.00)	1.82%	(501,968.00)	0.00%	(501,968.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,015,638.00	0.00%	1,015,638.00	0.00%	1,015,638.00
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)		231,803,893.00	-4.54%	221,285,677.00	2.23%	226,224,878.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(19,917,729.47)		(16,019,476.89)		638,491.44
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		57,275,820.84		37,358,091.37		21,338,614.48
2. Ending Fund Balance (Sum lines C and D1)		37,358,091.37		21,338,614.48		21,977,105.92
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	166,578.00		166,578.00		166,578.00
b. Restricted	9740	5,851,958.60		5,851,958.60		5,851,958.60
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	3,576,904.00		3,576,904.00		3,576,904.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,954,120.00		6,638,580.00		6,786,730.00
2. Unassigned/Unappropriated	9790	20,808,531.24		5,104,593.88		5,594,915.32
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		37,358,091.84		21,338,614.48		21,977,105.92

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	6,954,120.00		6,638,580.00		6,786,750.00
c. Unassigned/Unappropriated	9790	20,808,531.24		5,104,593.88		5,594,915.32
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)		27,762,651.24		11,743,173.88		12,381,665.32
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.98%		5.31%		5.47%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
Foothill SELPA						
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)						
		4,784,139.00		4,784,139.00		4,784,139.00
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)						
		25,169.00		24,994.00		24,890.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		231,803,893.00		221,285,677.00		226,224,878.00
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)		231,803,893.00		221,285,677.00		226,224,878.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,954,116.79		6,638,570.31		6,786,746.34
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)		6,954,116.79		6,638,570.31		6,786,746.34
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	129,754,340.00	128,767,340.00	61,480,707.63	128,767,340.00	0.00	0.0%
2) Federal Revenue		8100-8299	175,000.00	175,000.00	640,521.81	175,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,055,425.00	20,055,425.00	10,006,844.08	20,820,328.00	764,903.00	3.8%
4) Other Local Revenue		8600-8799	5,299,563.00	5,491,976.00	4,169,608.76	5,491,976.00	0.00	0.0%
5) TOTAL, REVENUES			155,284,328.00	154,489,741.00	76,297,682.28	155,254,644.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	79,705,402.00	81,621,629.00	37,337,710.53	81,621,629.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,209,853.00	17,371,759.00	8,173,473.07	17,359,759.00	12,000.00	0.1%
3) Employee Benefits		3000-3999	38,053,486.00	38,093,288.00	18,148,088.97	37,893,288.00	200,000.00	0.5%
4) Books and Supplies		4000-4999	1,232,685.00	3,629,828.00	1,989,947.16	4,229,828.00	(600,000.00)	-16.5%
5) Services and Other Operating Expenditures		5000-5999	10,667,993.00	10,424,844.00	5,717,909.36	10,583,883.00	(159,039.00)	-1.5%
6) Capital Outlay		6000-6999	72,590.00	81,095.00	32,303.30	81,095.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	109,000.00	109,000.00	0.00	109,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,028,426.00)	(1,028,426.00)	0.00	(1,187,465.00)	159,039.00	-15.5%
9) TOTAL, EXPENDITURES			146,022,583.00	150,303,017.00	69,399,432.39	150,691,017.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,261,745.00	4,186,724.00	6,898,249.89	4,563,627.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,500,000.00	2,500,000.00	0.00	2,755,000.00	255,000.00	10.2%
b) Transfers Out		7600-7629	1,015,638.00	1,015,638.00	0.00	1,015,638.00	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	(23,578,827.00)	(23,591,286.00)	(5,500,217.65)	(23,591,286.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,094,465.00)	(22,106,924.00)	(5,500,217.65)	(21,851,924.00)		

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)			(12,832,720.00)	(17,920,200.00)	1,398,032.24	(17,288,297.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	48,794,430.24	48,794,430.24		48,794,430.24	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,794,430.24	48,794,430.24		48,794,430.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,794,430.24	48,794,430.24		48,794,430.24		
2) Ending Balance, June 30 (E + F1e)			35,961,710.24	30,874,230.24		31,506,133.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	96,578.00	96,578.00		96,578.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,079,540.00	3,915,406.00		3,576,904.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,600,203.00	6,942,480.00		6,954,120.00		
Unassigned/Unappropriated Amount		9790	22,115,389.24	19,849,766.24		20,808,531.24		

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	16,275.48	16,088.17	15,957.00	16,088.17	0.00	0%
2. Special Education	369.34	368.50	363.00	368.50	0.00	0%
HIGH SCHOOL						
3. General Education	8,614.83	8,614.65	8,549.00	8,614.65	0.00	0%
4. Special Education	299.92	299.77	300.00	299.77	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL, K-12 ADA	25,559.57	25,371.09	25,169.00	25,371.09	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	25,559.57	25,371.09	25,169.00	25,371.09	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.38	0.38	0.38	0.38	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	5.09	5.09	5.09	5.09	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%

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

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,486.86	6,486.86	6,486.86
2. Inflation Increase	0041	212.00	212.00	212.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,698.86	6,698.86	6,698.86
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,698.86	6,698.86	6,698.86
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	21.31	22.32	22.32
c. Revenue Limit ADA	0033	25,560.00	25,371.09	25,371.09
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	171,767,545.20	170,523,662.69	170,523,662.69
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	171,767,545.20	170,523,662.69	170,523,662.69
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	133,511,477.53	132,544,632.54	132,544,632.54
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	1,528,679.00	1,528,679.00	1,528,679.00
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	247,147.00	247,147.00	247,147.00
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)	---	1,281,532.00	1,281,532.00	1,281,532.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	134,793,009.53	133,826,164.54	133,826,164.54

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	44,402,525.00	44,402,525.00	72,361,821.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	317,281.00	317,281.00	317,281.00
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	44,719,806.00	44,719,806.00	72,679,102.00
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	90,073,203.53	89,106,358.54	61,147,062.54
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	0.00	0.00	0.00
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	---	0.00	(20,155.01)	(20,155.01)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	0.00	(20,155.01)	(20,155.01)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	90,073,203.53	89,086,203.53	61,126,907.53

OTHER NON-REVENUE LIMIT ITEMS

43. Core Academic Program	9001	414,243.00	414,243.00	414,243.00
44. California High School Exit Exam	9002	1,592,052.00	1,592,052.00	1,592,052.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	271,784.00	271,784.00	271,784.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	34,107.00	34,107.00	34,107.00

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

Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH	28,850,999.00	39,568,368.00	52,233,812.00	52,245,239.00	44,292,052.00	36,867,627.00	52,455,395.00	50,704,166.00
B. RECEIPTS								
Revenue Limit Sources								
Principal Apportionment		2,104,965.00	7,764,981.00	2,966,218.00	5,489,139.00	10,602,110.00	5,489,138.00	3,209,863.00
Property Taxes	1,429,750.00	1,589,931.00	0.00	0.00	1,252,453.00	17,266,593.00	5,207,806.00	3,318,210.00
Miscellaneous Funds	0.00	0.00	29,276.00	39,207.00	46,839.00	46,689.00	222,980.00	0.00
Federal Revenue	424,630.00	490,529.00	1,901,163.00	331,886.00	220,085.00	1,377,365.00	2,114,813.00	1,859,494.00
Other State Revenue	0.00	2,035,194.00	3,109,463.00	5,693,713.00	3,830,824.00	3,500,639.00	3,303,370.00	2,639,553.00
Other Local Revenue	670,500.00	2,997,439.00	1,056,796.00	1,375,495.00	1,103,068.00	512,223.00	1,815,379.00	1,044,280.00
Interfund Transfers In								
All Other Financing Sources								
TOTAL RECEIPTS	2,524,880.00	9,216,058.00	13,861,678.00	10,406,519.00	11,942,208.00	33,295,619.00	18,153,486.00	14,571,400.00
C. DISBURSEMENTS								
Certificated Salaries	782,231.00	1,475,431.00	8,983,232.00	9,257,964.00	9,352,859.00	9,274,509.00	9,462,207.00	9,805,130.00
Classified Salaries	29,305.00	1,839,459.00	2,350,628.00	2,894,256.00	2,890,529.00	2,852,689.00	2,734,744.00	2,968,696.00
Employee Benefits	1,152,582.00	649,035.00	1,891,845.00	4,756,720.00	4,830,442.00	4,784,887.00	4,804,235.00	5,221,085.00
Books and Supplies	184,973.00	545,156.00	695,853.00	657,543.00	586,453.00	532,400.00	512,556.00	909,728.00
Services	1,598,966.00	1,618,272.00	1,009,760.00	2,354,005.00	2,197,079.00	2,721,962.00	2,468,803.00	2,006,275.00
Capital Outlay	7,600.00	55,047.00	14,161.00	15,178.00	15,910.00	13,947.00	9,628.00	39,766.00
Other Outgo								
Interfund Transfers Out								
All Other Financing Uses								
TOTAL DISBURSEMENTS	3,756,657.00	6,182,400.00	14,945,279.00	19,935,666.00	19,823,272.00	20,180,394.00	19,992,173.00	20,950,690.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not in Treasury	70,000.00							
Accounts Receivable	52,778,504.00							
Due From Other Funds	31,719,003.00	13,833,644.00	1,626,658.00	2,051,868.00	401,782.00	2,163,637.00	65,183.00	436,112.00
Stores		(440,000.00)		156,000.00	67,000.00	76,000.00	41,000.00	
Prepaid Expenditures								
Other Current Assets	1,316,209.00	(331,742.00)	(236,045.00)	17,754.00	65,460.00	77,666.00	33,205.00	285,543.00
SUBTOTAL ASSETS	54,164,713.00	13,061,902.00	1,390,613.00	2,225,622.00	534,242.00	2,317,303.00	139,388.00	701,655.00
Liabilities								
Accounts Payable	22,790,255.00	480,510.00	295,586.00	649,662.00	77,603.00	(155,240.00)	51,930.00	362,134.00
Due To Other Funds								
Current Loans								
Deferred Revenues	2,949,606.00	2,949,606.00	2,955,866.00	649,662.00	77,603.00	(155,240.00)	51,930.00	362,134.00
SUBTOTAL LIABILITIES	25,739,861.00	3,430,116.00	2,955,866.00	649,662.00	77,603.00	(155,240.00)	51,930.00	362,134.00
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET TRANSACTIONS	28,424,852.00	9,631,786.00	1,095,027.00	1,575,960.00	456,639.00	2,472,543.00	87,458.00	339,521.00
E. NET INCREASE/DECREASE (B - C + D)	10,717,399.00	12,665,444.00	11,427.00	(7,953,187.00)	(7,424,425.00)	15,587,768.00	(1,751,229.00)	(6,039,769.00)
F. ENDING CASH (A + E)	39,568,368.00	52,233,812.00	52,245,239.00	44,292,052.00	36,867,627.00	52,455,395.00	50,704,166.00	44,664,397.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

Second 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								
	44,664,397.00	29,613,545.00	27,522,371.00	12,191,849.00				
B. RECEIPTS								
Revenue Limit Sources								
Principal Apportionment	1,444,926.00	160,005.00	0.00	28,381,543.00	21,895,564.00		89,508,452.00	89,508,452.00
Property Taxes	156,519.00	11,574,136.00	2,025,808.00	486,352.00			44,297,558.00	44,297,558.00
Miscellaneous Funds	0.00	0.00	0.00	(137,844.00)			247,147.00	247,147.00
Federal Revenue	2,579,147.00	1,365,313.00	1,027,020.00	2,241,971.00	3,452,610.00		19,386,026.00	19,386,026.00
Other State Revenue	1,514,199.00	4,670,637.00	2,238,362.00	4,234,432.00	6,848,352.00		43,616,538.00	43,616,538.00
Other Local Revenue	493,132.00	815,447.00	0.00	0.00	191,884.00		12,075,443.00	12,075,443.00
Interfund Transfers In			255,000.00				2,755,000.00	2,755,000.00
All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS	6,187,923.00	18,585,538.00	5,546,190.00	35,206,454.00	32,388,210.00	0.00	211,886,164.00	211,886,164.00
C. DISBURSEMENTS								
Certificated Salaries	9,805,130.00	9,805,130.00	9,805,130.00	9,805,130.00	9,805,130.00		107,419,213.00	107,419,213.00
Classified Salaries	2,968,696.00	2,968,696.00	2,968,696.00	2,968,696.00	2,968,696.00		33,403,786.00	33,403,786.00
Employee Benefits	5,221,095.00	5,221,095.00	5,221,095.00	5,221,095.00	5,221,095.00		54,196,116.00	54,196,116.00
Books and Supplies	909,728.00	909,728.00	909,728.00	909,728.00	909,728.00		9,123,302.00	9,123,302.00
Services	2,006,275.00	2,006,275.00	2,006,275.00	2,006,275.00	2,006,275.00		26,007,497.00	26,007,497.00
Capital Outlay	39,766.00	39,766.00	39,766.00	39,766.00	39,766.00		370,067.00	370,067.00
Other Outgo	162,063.00	0.00	0.00	106,211.00			268,274.00	268,274.00
Interfund Transfers Out							1,015,638.00	1,015,638.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	21,112,753.00	20,950,690.00	20,950,690.00	22,072,539.00	20,950,690.00	0.00	231,803,893.00	231,803,893.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not In Treasury							0.00	
Accounts Receivable	436,112.00	436,112.00	436,112.00	436,113.00			54,042,336.00	
Due From Other Funds				100,000.00			0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							222,179.00	
SUBTOTAL ASSETS	436,112.00	436,112.00	436,112.00	536,113.00	0.00	0.00	54,264,515.00	
Liabilities								
Accounts Payable	362,134.00	362,134.00	362,134.00	(58,695.00)			22,890,057.00	
Due To Other Funds							0.00	
Current Loans							0.00	
Deferred Revenues	362,134.00	362,134.00	362,134.00	(58,695.00)	0.00		2,949,606.00	
SUBTOTAL LIABILITIES	362,134.00	362,134.00	362,134.00	(58,695.00)	0.00	0.00	25,839,663.00	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET TRANSACTIONS	73,978.00	73,978.00	73,978.00	594,808.00	0.00	0.00	28,424,852.00	
E. NET INCREASE/DECREASE (B - C + D)								
	(14,850,852.00)	(2,291,174.00)	(15,330,522.00)	13,728,723.00	11,437,520.00	0.00	8,507,123.00	(19,917,729.00)
F. ENDING CASH (A + E)								
	29,813,545.00	27,522,371.00	12,191,849.00	25,920,572.00			37,358,092.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

Object	July	August	September	October	November	December	January	February
A. BEGINNING CASH								
8010-8019	25,920,572.00	33,289,702.35	38,100,371.21	44,212,285.37	34,286,036.58	25,100,784.43	39,134,912.03	42,082,474.88
8020-8079	0.00	1,236,871.00	14,883,805.75	2,975,171.00	5,505,708.00	12,601,093.75	10,634,115.00	3,552,468.00
8080-8069	1,419,768.00	1,597,239.00	0.00	0.00	1,331,032.00	16,992,843.00	4,436,774.00	3,283,213.00
8100-8299	0.00	0.00	28,934.00	36,987.00	36,780.00	36,534.00	36,289.00	36,535.00
8300-8599	422,796.00	485,434.00	1,894,760.00	328,943.00	563,730.00	125,273.00	861,254.00	1,863,442.00
8600-8799	0.00	1,862,582.00	2,892,947.00	5,270,712.00	2,813,688.00	3,051,465.00	6,380,335.00	2,457,024.00
8910-8929	566,283.00	2,526,287.00	890,991.00	1,159,972.00	170,178.00	833,287.00	205,164.00	341,334.00
8930-8979	2,408,849.00	7,708,393.00	20,591,437.75	9,772,685.00	10,421,116.00	33,640,495.75	22,553,931.00	11,534,014.00
C. DISBURSEMENTS								
1000-1999	730,746.34	1,481,483.72	8,799,079.91	9,068,180.01	9,370,268.78	9,370,268.78	9,370,268.78	9,370,268.78
2000-2999	32,770.30	1,802,366.00	2,326,691.29	2,851,016.10	2,861,939.59	2,861,939.59	2,861,939.59	2,861,939.59
3000-3999	1,159,733.66	662,704.97	1,933,910.37	5,146,906.50	5,146,906.50	5,146,906.50	5,146,906.50	5,146,906.50
4000-4999	120,884.05	361,752.15	463,042.75	434,102.54	382,653.39	382,653.39	382,653.39	382,653.39
5000-5999	1,489,547.80	1,512,116.70	947,894.05	2,189,183.88	1,825,573.73	1,825,573.73	1,825,573.73	1,825,573.73
6000-6599	6,540.00	34,616.58	8,905.22	9,544.76	19,026.16	19,026.16	19,026.16	19,026.16
7000-7499								
7600-7629								
7630-7699								
D. BALANCE SHEET TRANSACTIONS								
9111-9199	3,539,922.15	5,835,040.12	14,479,523.59	19,698,933.79	19,606,368.15	19,606,368.15	19,606,368.15	19,606,368.15
9200-9299	14,984,399.00	6,796,495.00						
9310								
9320								
9330								
9340								
E. NET INCREASE/DECREASE								
9500-9599	0.00	6,796,495.00	0.00	0.00	0.00	0.00	0.00	0.00
9610	6,484,195.50	3,859,179.02						
9640								
9650	6,484,195.50	3,859,179.02	0.00	0.00	0.00	0.00	0.00	0.00
9910								
F. ENDING CASH (A + E)								
	7,369,130.35	4,810,668.86	6,111,914.16	(9,928,248.79)	(9,185,252.15)	14,034,127.60	2,947,562.85	(8,072,354.15)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								
	33,289,702.35	38,100,371.21	44,212,285.37	34,286,036.58	25,100,784.43	39,134,912.03	42,082,474.88	34,010,120.73

Second Interim
2012-13 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

Glendale Unified
Los Angeles County

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF								
(Enter Month Name)								
A. BEGINNING CASH	34,010,120.73	26,520,846.51	25,497,094.36	16,715,161.21				
B. RECEIPTS								
Revenue Limit Sources								
Principal Apportionment	8,642,427.75	229,191.00	0.00	7,095,385.75	22,902,356.00		90,258,591.00	90,258,591.00
Property Taxes	133,103.00	12,689,173.00	1,996,548.00	789,108.00			44,668,801.00	44,668,801.00
Miscellaneous Funds	36,290.00	37,025.00	36,290.00	(74,446.00)			249,218.00	249,218.00
Federal Revenue	2,583,764.00	360,161.00	485,434.00	2,239,262.00	3,445,019.00		15,659,174.00	15,659,174.00
Other State Revenue	475,653.00	4,319,606.00	4,968,243.00	3,051,415.00	4,606,488.00		42,150,058.00	42,150,058.00
Other Local Revenue	401,973.00	947,460.00	837,920.00	725,703.00	174,826.00		9,780,358.00	9,780,358.00
Interfund Transfers In			2,500,000.00				2,500,000.00	2,500,000.00
All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS	12,273,110.75	18,582,616.00	10,824,435.00	13,826,427.75	31,128,689.00	0.00	205,266,200.00	205,266,200.00
C. DISBURSEMENTS								
Certificated Salaries	9,370,268.78	9,370,268.78	9,370,268.78	9,370,268.78	9,370,268.78		104,391,909.00	104,391,909.00
Classified Salaries	2,861,939.59	2,861,939.59	2,861,939.59	2,861,939.59	2,861,939.59		32,770,300.00	32,770,300.00
Employee Benefits	5,146,906.50	5,146,906.50	5,146,906.50	5,146,906.50	5,146,906.50		55,225,414.00	55,225,414.00
Books and Supplies	382,653.39	382,653.39	382,653.39	382,653.39	382,653.39		4,823,362.00	4,823,362.00
Services	1,825,573.73	1,825,573.73	1,825,573.73	1,825,573.73	1,825,573.73		22,568,906.00	22,568,906.00
Capital Outlay	19,026.16	19,026.16	19,026.16	19,026.16	19,026.16		230,842.00	230,842.00
Other Outgo	156,016.82			103,289.18			259,306.00	259,306.00
Interfund Transfers Out							1,015,638.00	1,015,638.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	19,762,384.97	19,606,368.15	19,606,368.15	20,725,295.33	19,606,368.15	0.00	221,285,677.00	221,285,677.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not in Treasury							0.00	
Accounts Receivable							21,780,894.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
SUBTOTAL ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	21,780,894.00	
Liabilities								
Accounts Payable							10,343,374.52	
Due To Other Funds							0.00	
Current Loans							0.00	
Deferred Revenues							0.00	
SUBTOTAL LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	10,343,374.52	
Nonoperating							0.00	
Suspense Clearing							0.00	
TOTAL BALANCE SHEET TRANSACTIONS	0.00	0.00	0.00	0.00	0.00	0.00	11,437,519.48	
E. NET INCREASE/DECREASE (B - C + D)	(7,489,274.22)	(1,023,752.15)	(8,781,993.15)	(6,898,867.58)	11,522,320.85	0.00	(4,581,957.52)	(16,019,477.00)
F. ENDING CASH (A + E)	26,520,846.51	25,497,094.36	16,715,161.21	9,816,293.63				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							21,338,614.48	

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)		
Current Year (2012-13)	25,371.09	25,371.09	0.0%	Met
1st Subsequent Year (2013-14)	25,169.00	25,169.00	0.0%	Met
2nd Subsequent Year (2014-15)	24,994.00	24,994.00	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2012-13)	28,194	26,194	0.0%	Met
1st Subsequent Year (2013-14)	25,956	25,956	0.0%	Met
2nd Subsequent Year (2014-15)	25,848	25,848	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 first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	25,441	26,574	95.7%
Second Prior Year (2010-11)	25,303	26,371	96.0%
First Prior Year (2011-12)	25,371	26,250	96.7%
		Historical Average Ratio:	96.1%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	96.6%

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 A1, 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)	25,169	26,194	96.1%	Met
1st Subsequent Year (2013-14)	24,994	25,956	96.3%	Met
2nd Subsequent Year (2014-15)	24,890	25,848	96.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

District's Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2012-13)	133,806,009.53		
1st Subsequent Year (2013-14)	132,750,639.00	134,929,463.00	1.6%	Met
2nd Subsequent Year (2014-15)	131,836,535.00	136,933,543.00	3.9%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

Revenue Limit include out year COLAs of 1.65% for 2013-14 and 2.20% for 2014-15.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2009-10)	123,496,705.33	135,585,732.64	91.1%
Second Prior Year (2010-11)	121,279,338.85	132,234,470.99	91.7%
First Prior Year (2011-12)	128,246,518.54	138,926,524.01	92.3%
Historical Average Ratio:			91.7%

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

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2012-13)	136,874,676.00	150,691,017.00	90.8%	Met
1st Subsequent Year (2013-14)	136,255,791.00	147,801,480.00	92.2%	Met
2nd Subsequent Year (2014-15)	140,940,594.00	152,740,681.00	92.3%	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 first interim projections.

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2012-13)	15,678,704.00	19,386,026.00	23.6%	Yes
1st Subsequent Year (2013-14)	15,659,174.00	15,659,174.00	0.0%	No
2nd Subsequent Year (2014-15)	15,640,518.00	15,640,518.00	0.0%	No

Explanation:
(required if Yes)

Primarily 2012-13 includes budgeted prior year carry-over not included in 2013-14 nor 2014-15.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2012-13)	42,849,885.00	43,616,537.00	1.8%	No
1st Subsequent Year (2013-14)	39,629,413.00	42,150,058.00	6.4%	Yes
2nd Subsequent Year (2014-15)	39,540,963.00	42,061,803.00	6.4%	Yes

Explanation:
(required if Yes)

Primarily 2012-13 includes budgeted prior year carry-over not included in 2013-14 nor 2014-15.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2012-13)	11,803,112.00	12,075,444.00	4.1%	No
1st Subsequent Year (2013-14)	9,780,358.00	9,780,358.00	0.0%	No
2nd Subsequent Year (2014-15)	9,780,358.00	9,780,358.00	0.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2012-13)	7,269,364.00	9,123,303.00	25.5%	Yes
1st Subsequent Year (2013-14)	4,209,362.00	4,823,362.00	14.6%	Yes
2nd Subsequent Year (2014-15)	4,204,672.00	4,818,672.00	14.6%	Yes

Explanation:
(required if Yes)

Primarily 2012-13 includes prior year carry-over. 2012-13, 2013-14 and 2014-15 includes allocation for new unrestricted textbook program.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2012-13)	24,324,213.00	26,007,499.00	6.9%	Yes
1st Subsequent Year (2013-14)	22,568,906.00	22,568,906.00	0.0%	No
2nd Subsequent Year (2014-15)	22,827,994.00	22,827,994.00	0.0%	No

Explanation:
(required if Yes)

Primarily 2012-13 includes budgeted prior year carry-over not included in 2013-14 nor 2014-15.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2012-13)	70,131,701.00	75,078,007.00	7.1%	Not Met
1st Subsequent Year (2013-14)	65,068,945.00	67,589,590.00	3.9%	Met
2nd Subsequent Year (2014-15)	64,961,839.00	67,482,679.00	3.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2012-13)	31,593,577.00	35,130,802.00	11.2%	Not Met
1st Subsequent Year (2013-14)	26,778,268.00	27,392,268.00	2.3%	Met
2nd Subsequent Year (2014-15)	27,032,666.00	27,646,666.00	2.3%	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 first interim projections 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)

Primarily 2012-13 includes budgeted prior year carry-over not included in 2013-14 nor 2014-15.

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

Primarily 2012-13 includes budgeted prior year carry-over not included in 2013-14 nor 2014-15.

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

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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)

Primarily 2012-13 includes prior year carry-over. 2012-13, 2013-14 and 2014-15 includes allocation for new unrestricted textbook program.

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

Primarily 2012-13 includes budgeted prior year carry-over not included in 2013-14 nor 2014-15.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,200,068.00	4,542,959.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		4,542,959.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Available Reserve Percentages (Criterion 10C, Line 9)	12.0%	5.3%	5.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.0%	1.8%	1.8%

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)	(17,288,297.00)	151,706,655.00	11.4%	Not Met
1st Subsequent Year (2013-14)	(16,019,476.89)	148,817,118.00	10.8%	Not Met
2nd Subsequent Year (2014-15)	638,491.44	153,756,319.00	N/A	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)

Primarily caused by State budget crisis, resulting in diminished reserves, plus health and welfare cost inflation.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2012-13)	37,358,091.84		Met
1st Subsequent Year (2013-14)	21,338,614.48		Met
2nd Subsequent Year (2014-15)	21,977,105.92		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2012-13)	25,920,572.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B)	25,169	24,994	24,890
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	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)	4,784,139.00	4,784,139.00	4,784,139.00

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)	231,803,893.00	221,285,677.00	226,224,878.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	231,803,893.00	221,285,677.00	226,224,878.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,954,116.79	6,638,570.31	6,786,746.34
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)	6,954,116.79	6,638,570.31	6,786,746.34

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	6,954,120.00	6,638,580.00	6,786,750.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	20,808,531.24	5,104,593.88	5,594,915.32
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)	27,762,651.24	11,743,173.88	12,381,665.32
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.98%	5.31%	5.47%
District's Reserve Standard (Section 10B, Line 7):	6,954,116.79	6,638,570.31	6,786,746.34
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2012-13)	(23,591,286.00)	(23,591,286.00)	0.0%	0.00	Met
1st Subsequent Year (2013-14)	(25,820,157.00)	(25,820,157.00)	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	(25,898,089.00)	(25,898,089.00)	0.0%	0.00	Met
1b. Transfers In, General Fund *					
Current Year (2012-13)	2,500,000.00	2,755,000.00	10.2%	255,000.00	Not Met
1st Subsequent Year (2013-14)	2,500,000.00	2,500,000.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	22,200,000.00	22,200,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2012-13)	1,015,638.00	1,015,368.00	0.0%	(270.00)	Met
1st Subsequent Year (2013-14)	1,015,638.00	1,015,638.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	1,015,638.00	1,015,638.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

An additional \$255,000 to be transferred into Fund 01 from Fund 20 for solvency.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2012
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	8	Fund 21.1	7439	8,215,000
General Obligation Bonds	18		Measure K	116,985,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

City of Glendale	12		7439	1,704,350
Measure S GO Bond	29		7139	53,999,985
CREBS	17	Fund 21.2	7139	5,380,000

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	1,271,206	1,266,144	1,267,019	1,255,894
General Obligation Bonds	9,876,479	9,782,384	9,743,803	10,697,325
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

City of Glendale	109,000	118,000	128,000	138,000
Measure S GO Bond	0	1,720,054	1,443,920	151,376
CREBS	0	0	770,281	501,258

Total Annual Payments:	11,256,685	12,886,582	13,353,023	12,743,853
Has total annual payment increased over prior year (2011-12)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Increase in 2012-13 due to the first Measure S loan payment.
Increase in 2013-14 primarily due to first CREBS loan payment.
Increase in 2014-15 primarily due to Measure K debt service schedule, and will be covered by Glendale property tax.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	32,870,934.00	32,870,934.00
b. OPEB unfunded actuarial accrued liability (UAAL)	32,870,934.00	32,870,934.00
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

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2012-13)	3,479,207.00	3,479,207.00
1st Subsequent Year (2013-14)	3,479,207.00	3,479,207.00
2nd Subsequent Year (2014-15)	3,479,207.00	3,479,207.00
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)	3,459,792.00	3,482,321.00
1st Subsequent Year (2013-14)	3,459,792.00	3,482,321.00
2nd Subsequent Year (2014-15)	3,459,792.00	3,482,321.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2012-13)	3,459,792.00	3,482,321.00
1st Subsequent Year (2013-14)	3,459,792.00	3,482,321.00
2nd Subsequent Year (2014-15)	3,459,792.00	3,482,321.00
d. Number of retirees receiving OPEB benefits		
Current Year (2012-13)	237	237
1st Subsequent Year (2013-14)	237	237
2nd Subsequent Year (2014-15)	237	237

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

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

First Interim (Form 01CSI, Item S7B)	Second Interim

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

4. Comments:

Health and welfare fully insured. Workers Comp is currently "dollar one" coverage. Pre 2005 workers comp are self insured. Vision is self insured (minor program). Dental, property and liability are in a JPA.

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections?

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)	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2011-12)	(2012-13)	(2013-14)	(2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,260.0	1,263.0	1,230.0	1,225.0

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

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

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

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

5. Salary settlement:

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are savings from attrition included in the budget and MYPs?	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Are additional H&W benefits for those laid-off or retired employees included in the Interim and MYPs?	<input type="text"/>	<input type="text"/>	<input type="text"/>

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	836.0	849.0	849.0	849.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

Classified (Non-management) Step and Column Adjustments

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections? Yes
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	155.0	153.0	153.0	153.0

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review
