## 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 <u>may not be able</u> to meet its financial obligations for the current and two subsequent fiscal years.
- 3. Negative the district <u>will be unable</u> 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		Fund Balance Impact
	Reductions	La company de la company de la company de la company	ne Time Ongoing \$112,000
2012-13	Public Information Officer	1.00	
	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 <sup>nd</sup> Interim		<del>.3,800,000</del>
2010-14	Grades 6-12 Increase ratio 2 students-		<del>- 1,900,000</del>

	Second Interim	<u>Fund Bal</u> FTE One Time	ance impact Ongoing
2012-13	Reductions # of  Educational Services Textbook Program  Mandated Cost Revenue  Blue Shield Credit	\$ 764,903 200,000	\$(600,000) 700,000
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 COLA from 0% to 1.65%		2,178,629
<b>2014-</b> 15	COLA from 0% to 2.2%		2,933,528
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.

#### <u>Lottery</u>

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.

#### <u>Interest</u>

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
007-08 Reductions	2 222 222
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
008-09 Reductions	358,282
Savings from 5 FTE	800,000
Savings from Special Education	2,891,400
Workers Compensation Savings	91,000
Maintenance Workers 2 FTE	5,423,553
End-Of-Year Tier III Sweeps (one-time)	383,000
CPI Adjustment On Supplies and Services Sub-total	9,947,235
2009-10 Reductions	
Admin. & Cont. HS Restructure (9.2 FTE)	670,000
Together Stoffing Ratio Changes (one-time)	2,000,000
On-going Tier III Sweeps - Includes some staff reductions and Counseling	4,922,478
reductions. 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	350,000 300,000
MS reduce 1 FTE per 1,000 students (3 FTE)	900,000
HS reduce 1 FTE per 1,000 students (9 FTE	400,000
Clark MHS adjust to 6 periods (4 FTE)	100,000
Daily HS reduce counseling 1 FTE	700,000
Summer School Cost Reduction	3,400,000
Class Size K-3 to 24.9:1 Ratio Sub-total	9,900,000
2011-12 Reductions/Savings	517,000
Measure S Savings ReConnectEd Savings	80,000
Consolidated EEELP/Categoricals	150,000
Sub-total	747,000
2012-13 Reductions/Savings	440.000
PIO Postion (1 FTE)	112,000
Energy Manager Position (1 FTE)	120,000 255,000
ES and MS Assistant Principals (2 FTE)	240,000
Shift Dental to ASCIG / Blue Shield Plan Changes	727,000
Sub-total	121,000
2013-14 Reductions/Savings	TBD
K-3 Staffing Ratio	TBD
Grades 6-12 Increase Ratio	TBD
Early Retirement Savings	
Sub-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
9<sup>th</sup> 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 mission. 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	) o e e	/970.0	7057 1	2000	2 40%
- Cost of Living Adjustment (COLA) - Scenario 1	2.24%	5.24%	1.03%	2.2070	0.000
- Cost of Living Adjustment (COLA) - Scenario 2	2.24%	3.24%	1.65%	0.00%	%00.0
- Deficit Factor	20.602%	22.272%	22.272%	22.272%	22.272%
- Net COLA Increase - Scenario 1	-55	95	87	118	131
Revenue Limit ner 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 Comn	1.437%	2.919%	2.919%	2.919%	2.919%
Thilizing Find #67.1 Balance	1.30%	0.00%	0.00%	<b>%</b> 00.0	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	<b>0\$</b>	80	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 (1.69ally 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	80	\$1,800,000	\$2,400,000	0\$
- Deferred Maintenance Fund #14.0 (Depleted by end of 2014-15)	\$0	80	0\$	\$4,900,000	\$0
- Debt Service Fund #56.0 Oberleted by end of 2014-15)		\$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	6		é	Ş	03
- Title I ARRA - Revised (9/15/09 Board)	\$362,141	<u> </u>	0€	2	9 6
- IDEA ARRA - Revised (9/15/09 Board)	0\$	0\$	0.5	0	<b>2</b>
- SFSF ARRA - Revised (10/11 income carryover, additional Revenue & offset to State Cat. cuts)	\$1,283,275	0\$		0\$	<b>0</b> \$
- Federal Jobs Program - (10/19/10 Board)	\$497,192	\$0	80	\$0	\$0

# Budget Adjustment Impact on Unrestricted General Fund Ending Balance

Scenario 1: Official Second Interim State Software Projection

Major Changes	:	2012-13	2	2013-14		014-15		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	<u>\$</u>	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)	\$	2 000 000	\$ \$	3,800,000	\$	2 900 00
K-3 CSR Staff Ratios Increase from 24.95:1 to 30:1	\$	•	\$	3,800,000 1,900,000	\$ \$	1,900,000	\$ \$	3,800,000
Secondary Staff Ratios Increase by 2 Students	\$	-	\$	1,900,000	ф	1,500,000	Þ	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)	\$	(14,00
Tier III Budget Adjustment	\$	12,000	\$	12,000	\$	12,000	\$	12,00
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	\$	2,154,47
Net Adjustment To 2014-15 Revenue Limit COLA from 0% to 2.20%	\$	_	\$		\$	2,933,528	\$	2,921,32
Net Adjustment To 2015-16 Revenue Limit COLA from 0% to 2.40%	\$	-	\$	-			\$	3,250,21
Educational Services Textbook Program	\$	(600,000)	\$	(600,000)	\$	(600,000)	\$	(600,00
Mandated Cost Revenue	\$	764,903	\$	700,000	\$	700,000	\$	700,00
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)	\$	(3,800,00
Reverse Secondary Staff Ratios Increase by 2 Students	\$		\$	(1,900,000)	\$	(1,900,000)	\$	(1,900,00
Current Year Impact	\$	(4,455,577)		5,148,018	\$	6,828,723	\$	9,569,72
Cumulative Impact to Ending Balance	\$	(4,455,577)	\$	692,441	\$	7,521,164	\$	17,090,89
Second Interim Adjusted Ending Balance Projection	\$	31,506,133	\$	15,486,656	\$	16,125,147	. \$	(5,226,773
Designated and Restricted Portion:	ė.	70.000	ď	70,000	e.	70,000	ø	70,00
Revolving Cash	\$	70,000	\$ \$	96,578	\$ \$	70,000 96,578	\$ \$	70,000 96,57
Stores	\$ \$	96,578 6,954,120	ው ው	6,638,580	\$	90,378 6,786,750	\$ \$	6,857,93
3% Mandated Reserve for Economic Uncertainties	D D	3,576,904	ψ. Φ	3,576,904	\$	3,576,904	\$ \$	3,576,90
Fund Balance Assignment *	<u>\$</u>		₽ -				<u>e</u>	
Adjusted Balance in Excess of Assignment And 3% Reserve	<u>\$</u>	20,808,531	2	<u>5,104,594</u>	<u>\$</u>	<u>5,594,915</u>	3	(15,828,185

* Assignment Excludes Any Reserve For State Reduction, And R	eflects	Only The Re	emai	ning Carry-O	ver 2	Amount Yet T	o 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 Ralance 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
	,	, ,		,		. ,	•	(,-,1,00.
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)	\$	-	\$	, <u>-</u>	\$	-
Budget MAA Allocation To Sites (One Time)	\$	(226,100)	\$	-	\$	-	\$	-
Adjust Summer School Income Budget (On-Going)	\$	57,715	\$	57,715	\$	57,715	\$	57,71:
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
CECOND DUTEDIM BROJECTION AD HISTMENTS								
SECOND INTERIM PROJECTION ADJUSTMENTS	•	(4,030)	\$		\$		d.	
Budget Prior Year Carry-Over (One Time)	\$	(14,000)	\$	(14,000)	\$	(14,000)	\$	(14.00)
SDC Site Cluster Supply Augmentation (Ongoing)	\$ \$	12,000)	\$	12,000)	\$	12,000	\$ \$	(14,000
Tier III Budget Adjustment	\$	12,000	\$	(566,575)	\$	488,000	\$	12,000
Move CSEA 2013-14 Furlough Days to 2014-15 & Reduce By 1 Day Net Adjustment To 2013-14 Revenue Limit COLA from 0% to 1.65%	\$	-	\$	2,178,629	\$	2,163,481	\$	2 164 479
	\$	(600,000)	\$	(600,000)	\$	(600,000)		2,154,478 (600,000
Educational Services Textbook Program	\$	764,903	\$	700,000	\$	700,000	\$ \$	
Mandated Cost Revenue	\$	200,000	\$	700,000	\$	700,000	ъ \$	700,00
Blue Shield Credit The Remaining Fund 20 Palance to the General Fund	\$	255,000	\$	_	\$	-	ъ \$	-
Transfer The Remaining Fund 20 Balance to the General Fund Reverse K-3 CSR Staff Ratios Increase from 24.95:1 to 30:1	\$	233,000	\$	(3,800,000)	\$	(3,800,000)	\$	(3,800,00
	\$ \$	-	\$	(1,900,000)	\$	(1,900,000)	\$ \$	
Reverse Secondary Staff Ratios Increase by 2 Students	Φ	-	τÞ	(1,900,000)	Ф	(1,500,000)	•	(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:				#A 000	<b>A</b> 1	<b>#</b> 0.000	_	
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 *	<u>\$</u> _	3,576,904	<u>\$</u>	3,576,904	\$	3,576,904	<u>\$</u>	3,576,904
Adjusted Balance in Excess of Assignment And 3% Reserve	<u>\$</u>	20,808,531	\$_	5,104,594	<u>\$</u>	<u>2,661,387</u>	<u>\$</u>	(24,933,246
* Assignment Excludes Any Reserve For State Reduction, And F	Reflec		ema				Го В	e 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

* Assignment Excludes Any Reserve For State Reduction, And F	Reflects	Only The Re	emai	ning Carry-O	ver .	Amount Yet T	o 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

# Second Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2012-13

Glendale Unified Los Angeles County 19 64568 0000000 Form CI

	Signed:	Date:
	District Superintendent or De	esignee
	CE OF INTERIM REVIEW. All action shall be ta ng of the governing board.	aken on this report during a regular or authorized special
٦	e County Superintendent of Schools: This interim report and certification of financial of the school district. (Pursuant to EC Section 4	condition are hereby filed by the governing board 2131)
	Meeting Date: March 05, 2013	Signed:
ER	TIFICATION OF FINANCIAL CONDITION	President of the Governing Board
<u>X</u> _	POSITIVE CERTIFICATION As President of the Governing Board of this s district will meet its financial obligations for the	school district, I certify that based upon current projections this he current fiscal year and subsequent two fiscal years.
	QUALIFIED CERTIFICATION As President of the Governing Board of this district may not meet its financial obligations	school district, I certify that based upon current projections this for the current fiscal year or two subsequent fiscal years.
<b></b>	NEGATIVE CERTIFICATION As President of the Governing Board of this district will be unable to meet its financial ob subsequent fiscal year.	school district, I certify that based upon current projections this digations for the remainder of the current fiscal year or for the
<del></del> -	Contact person for additional information on th	e 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
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.	Х	

RITE	RIA AND STANDARDS (confi	inued)	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.	х	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	х	
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		х
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.		х
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		х
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).	×	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		х
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	x	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	х	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	x	

UPPL	EMENTAL INFORMATION		<u>No</u>	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?	х	
S3 .	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	х	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	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?		х

UPPL	EMENTAL INFORMATION (cor	ntinued)	No.	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2011-12) annual payment?</li> </ul>		х
į		<ul> <li>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?</li> </ul>	x	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	_	х
		<ul> <li>If yes, have there been changes since first interim in OPEB liabilities?</li> </ul>	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	х	
		<ul> <li>If yes, have there been changes since first interim in self- insurance liabilities?</li> </ul>	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	<u> </u>
		<ul> <li>Classified? (Section S8B, Line 1b)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1b)</li> </ul>	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?	х	

TICC	IONAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	Х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
A3	Declining Enrollment	is enrollment decreasing in both the prior and current fiscal years?		х
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	х	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	х	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Х	<del> </del>
A7	Independent Financial System	Is the district's financial system independent from the county office system?	Х	
8A	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	Х	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	х	

Printed: 2/28/2013 10:13 AM

		Inrestricted	25. T			
		Projected Year	%		%	
		Totals	Change	2013-14	Change	2014-15
	Object	(Form 01I)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;	į					
current year - Column A - is extracted except line Ali) A. REVENUES AND OTHER FINANCING SOURCES					in the second	
Revenue Limit Sources	8010-8099	128,767,340.00	Maria de la composición dela composición de la composición de la composición dela composición dela composición dela composición de la composición de la composición dela	PERMIT		
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
<li>b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RLI, line 5</li>	ь, ID 0719)	22,32	0.00%	22.32	0.00%	22,32
c. Revenue Limit ADA (Form RLI, line 5c, ID 0033)	ID 0034 0734)	25,371.09 170,523,662.69	-0.80% 0.84%	25,169.00 171,959,138.42	-0.70% 1.50%	24,994.00 174,537,600.92
d. Total Base Revenue Limit ([Line Ala plus Alb] times Alc) ( e. Other Revenue Limit (Form RLI, lines 6 thru 14)	110 0034, 0724)	0.00	0.00%	1/1,959,156.42	0.00%	174,337,000.92
f. Total Revenue Limit Subject to Deficit (Sum lines Ald plus A	.Ie, 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. <i>777</i> 28	0.00%	0,77728	0,00%	0.77728
h. Deficited Revenue Limit (Line Alf times line Alg) (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			0,00%		0.00%	
object 8015, prior year adjustments objects 8019 and 8099) 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% -0.14%	175,000.00
3. Other State Revenues 4. Other Local Revenues	8300-8599 8600-8799	20,820,328.00 5,491,976.00	-0.60% -2.45%	20,694,727.00 5,357,278.00	0.00%	20,665,748.00 5,357,278.00
5. Other Financing Sources	0000-0755	5,151,510.00	2.7370	-,,-,-,-,-,-	1117,0	
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)	·	(25,820,157.00)		(25,898,089.00)
6. Total (Sum lines All 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			Leaf later and	1,400,000.00		1,400,000.00
c. Cost-of-Living Adjustment			The second	0,00		0.00
d. Other Adjustments				(3,178,857.00		1,494,085.00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	81,621,629.00	-2.18%	79,842,772.00	3.62%	82,736,857.00
2. Classified Salaries						
a. Base Salaries			1.00	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	一	0.00
d. Other Adjustments				(547,103.00	<u> </u>	(449,373.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,359,759.00	-2.11%	16,992,656.00		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		1,834,092.00
5. Services and Other Operating Expenditures	5000-5999	10,583,883.00	-0.20%	10,562,711.00		10,821,799.00
6. Capital Outlay	6000-6999	81,095.00	-10.49%			72,590.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	109,000.00	0.00%	<del></del>		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				1 015 630 00	0.00%	1 016 (00 00
a. Transfers Out	7600-7629	1,015,638.00			0.00%	1,015,638.00
b. Other Uses	7630-7699	0.00	THE RESERVE AND THE PROPERTY OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NA	x	0.00%	<u></u>
10. Other Adjustments (Explain in Section F below)			100		Standard and Add States on the	152 554 010 00
11. Total (Sum lines B1 thru B10)		151,706,655,00	-1,90%	6 148,817,118.00	3.32%	153,756,319.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		***************************************		(16.010.476.0)	1000	(20.401.44
(Line A6 minus line B11)	·	(17,288,297.47		(16,019,476.8		638,491.44
D. FUND BALANCE				A Company		
1. Net Beginning Fund Balance (Form 01I, line F1e)		48,794,430.24	un ar a	31,506,132.7		15,486,655.88
2. Ending Fund Balance (Sum lines C and D1)		31,506,132.7		15,486,655.8	8	16,125,147.32
3. Components of Ending Fund Balance (Form 011)				<b>X</b>		
a. Nonspendable	9710-9719	166,578.00		166,578.0		166,578.00
b. Restricted	9740	a de la companya de				97 (1.1 FACE)
c. Committed		]			<b>100</b>	
1. Stabilization Arrangements	9750	0.0	0	0.0	0	0.00
2. Other Commitments	9760	0.0	0	0.0	0	0.00
d. Assigned	9780	3,576,904.0	0	3,576,904.0	0	3,576,904.00
e, Unassigned/Unappropriated	•					
1. Reserve for Economic Uncertainties	9789	6,954,120.0		6,638,580.0	<b>公司的</b>	6,786,750.00
2. Unassigned/Unappropriated	9790	20,808,531.2	4	5,104,593.8	8	5,594,915.32
f. Total Components of Ending Fund Balance		ļ			Marin Bridge	
(Line D3f must agree with line D2)		31,506,133.2	4 <b>BARRETON SERVICE</b>	15,486,655.8		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				
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)						
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 Ela 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.

Al 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.

The state of the s						<u>i.</u> ,
		Projected Year	%	****	.%	
	Olim	Totals (Form 01I)	Change (Cols, C-A/A)	2013-14 Projection	Change (Cols. E-C/C)	2014-15 Projection
Description	Object Codes	(A)	(Cols. C-A/A) (B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)			•	_		İ
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	5,285,817.00	0.00%	5,285,817.00	0.00% -0.12%	5,285,817.00
2. Federal Revenues	8100-8299 8300-8599	19,211,026.00 22,796,209.00	-19.40% -5.88%	15,484,174.00 21,455,331.00	-0.28%	15,465,518.00 21,396,055.00
3. Other State Revenues 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	-	0,000,100.00		.,,		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
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		14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		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	·	10 miles				
a. Base Salaries				16,044,027.00	Personal Park	15,777,644.00
b. Step & Column Adjustment				156,000.00	Private Park	156,000.00
c. Cost-of-Living Adjustment				0.00	1	0.00
				(422,383.00)		(156,000.00)
d. Other Adjustments	2000-2999	16,044,027.00	-1.66%	15,777,644.00	0.00%	15,777,644,00
e. Total Classified Salaries (Sum lines B2a thru B2d)	3000-3999	16,302,830.00	-3,05%	15,805,051.00	1—————————————————————————————————————	15,805,051.00
3. Employee Benefits		4,893,475.00	1	2,984,580.00	<del></del>	2,984,580.00
4. Books and Supplies	4000-4999	15,423,616.00	1	12,006,195.00	<del>                                     </del>	12,006,195.00
5. Services and Other Operating Expenditures	5000-5999	288,968.00		158,252.00		158,252.00
6. Capital Outlay	6000-6999	· · · · · · · · · · · · · · · · · · ·	0,00%	652,274.00	· · · · · · · · · · · · · · · · · · ·	652,274.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499			535,426.00	<del></del>	535,426.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	694,465.00	-22,90%	353,420.00	0.0076	333,420.00
9. Other Financing Uses	7600-7629	0,00	0,00%	0.00	0.00%	0.00
a. Transfers Out	7630-7699	0.00	<del></del>	0.00	0.00%	0.00
b. Other Uses	7030-7055			0,00		0.00
10. Other Adjustments (Explain in Section F below)		80,097,238.00	E STATE OF THE PARTY OF THE PAR	72,468,559.00		72,468,559.00
11. Total (Sum lines B1 thru B10)	* · · · · · · · · · · · · · · · · · · ·	00,077,230.00				
C. NET INCREASE (DECREASE) IN FUND BALANCE		(2,629,432.00	,	0.00		0.00
(Line A6 minus line B1I)		The same of the sa				
D. FUND BALANCE		8,481,390.60		5,851,958.60		5,851,958.60
1. Net Beginning Fund Balance (Form 011, line F1e)		5,851,958.60	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	5,851,958.66		5.851.958.60
Ending Fund Balance (Sum lines C and D1)     Components of Ending Fund Balance (Form 01I)		3,031,330.0				
	9710-9719	0.0		0.0		0.00
a. Nonspendable	9740	5,851,958.6		5,851,958.6		5,851,958.60
b. Restricted c. Committed	3740					Ne an acceptant
	9750					
1. Stabilization Arrangements	9760					
2. Other Commitments	9780					
d. Assigned	9/00					
e. Unassigned/Unappropriated	0700					
Reserve for Economic Uncertainties	9789			0,0	0	0,00
2. Unassigned/Unappropriated	9790	0.0		0.0		. 0,00
f. Total Components of Ending Fund Balance				£ 051 050 A		5 051 050 50
(Line D3f must agree with line D2)		5,851,958.6	U PROTECTION OF THE	5,851,958.6	O PRESIDENCE OF THE PROPERTY O	5,851,958.60

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES			Bridge Bridge			
1. General Fund					a de la companya da l	
a. Stabilization Arrangements	9750			A STATE OF THE STA		
b. Reserve for Economic Uncertainties	9789		100			
c. Unassigned/Unappropriated Amount	9790	10.77				
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)				THE RESERVE OF THE PARTY OF THE		
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					Na Salata
c. Unassigned/Unappropriated	9790		No. of the last			
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.

The state of the s						
		Projected Year	%		_%	
	01.	Totals	Change	2013-14 Projection	Change (Cols. E-C/C)	2014-15
Description	Object Codes	(Form 01I) (A)	(Cols. C-A/A) (B)	(C)	(COIS, 12-C/C) (D)	Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;	Codes			. \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		(D)
current year - Column A - is extracted)	Ì	·			1	•
A. REVENUES AND OTHER FINANCING SOURCES		Į				
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% 0.00%	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	8900-8929	2,755,000.00	0.00%	2,500,000.00	0.00%	22,200,000.00
a. Transfers In 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 AI thru A5)		211,886,163.53	-3,12%	205,266,200.11	10.52%	226,863,369,44
B. EXPENDITURES AND OTHER FINANCING USES				1,411.1-1.		
1. Certificated Salaries			Brand Harris	•		
a. Base Salaries		100		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	l			0.00		0,00
d. Other Adjustments		100		(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	.000			,		
a. Base Salaries				33,403,786.00		32,770,300.00
b. Step & Column Adjustment				336,000.00	1406 Part Action 2006 (1987) 2006 (1987)	336,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(969,486.00	7	(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		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
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	· · · · · · · · · · · · · · · · · · ·	0.00%	<del>,</del>	0.00%	761,274.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(493,000.00)	1,82%			(501,968.00
9. Other Financing Uses		(17-7-1-17-17-17-17-17-17-17-17-17-17-17-				, ,
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						
I. Net Beginning Fund Balance (Form 01I, line Fle)		57,275,820.84		37,358,091.3		21,338,614.48
2. Ending Fund Balance (Sum lines C and D1)		37,358,091.37		21,338,614.4	<u>B. I. Japan</u>	21,977,105.92
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	166,578.00		166,578.0		166,578.00
b. Restricted	9740	5,851,958.60		5,851,958.6		5,851,958.60
c. Committed						
Stabilization Arrangements	9750	0.00	THE RESIDENCE OF THE PARTY OF T	0.0		0.00
2. Other Commitments	9760	0.00		0.0		0.00
d. Assigned	9780	3,576,904.00		3,576,904.0	0	3,576,904.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,954,120.00		6,638,580.0	· · · · · · · · · · · · · · · · · · ·	6,786,750.00
2. Unassigned/Unappropriated	9790	20,808,531.24		5,104,593.8	8 3 3 4 4 4	5,594,915.32
f. Total Components of Ending Fund Balance						21.077.175
(Line D3eF must agree with line D2)	do	37,358,091.84	ATT TOWN	21,338,614.4	g machine some 25	21,977,105.92

Description	Object Codes	Projected Year Totals (Form 011)	% 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)	Coucs	V2.5/	27	<u> </u>		(15)
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0,00	Sale 2	0.00
b. Reserve for Economic Uncertainties	9789	6,954,120.00	Academy (E-P)	6,638,580,00		6,786,750.00
c. Unassigned/Unappropriated	9790	20,808,531.24	Barrier St.	5,104,593.88	<b>一声声:"</b>	5,594,915,32
d. Negative Restricted Ending Balances					A Charles	
(Negative resources 2000-9999) (Enter projections)	979Z			0.00	FF - 1 4 4	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	Para di Para	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%	A STATE OF THE STA	5.47%
F. RECOMMENDED RESERVES						According to the
1. Special Education Pass-through Exclusions		<b>基本编辑</b>				
For districts that serve as the administrative unit (AU) of a		1 1			A STATE OF THE STATE OF	
special education local plan area (SELPA):						4 10
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				and the		
education pass-through funds:  1, Enter the name(s) of the SELPA(s):						
Foothill SELPA					100	
7 000000						
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			15 24 17 17			
subsequent years I 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		25,169.00		24,994.00	and the second	24,890.00
	, cittor projections,	20,203,00				
Calculating the Reserves     a. Expenditures and Other Financing Uses (Line B11)		231,803,893.00	Best 1	221,285,677.00		226,224,878.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F	la is No)	0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses				2		
(Line F3a plus line F3b)		231,803,893.00		221,285,677.00	$\sqcup$	226,224,878.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CSI, Criterion 10 for calculation details)		39		39		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,954,116.79		6,638,570.3		6,786,746.34
f. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.0		0,00
g. Reserve Standard (Greater of Line F3e or F3f)		6,954,116.79		6,638,570.3		6,786,746.34
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description !	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES		,						
1) Revenue Limit Sources		8010-8099	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>基本服务</b>	il dichi
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	16,148,088.97	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%
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	era alovaj gr	
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								
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%
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/US	SES	,	(22,094,465.00	(22,106,924.00	(5,500,217.65	(21,851,924.00	) 1 kg ez elli	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,832,720.00)	(17,920,200.00)	1,398,032.24	(17,288,297.00)	EWIZE	
F. FUND BALANCE, RESERVES			:				}	
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	种类类形态 7	海洲岛的
d) Other Restatements		9795	0,00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1c	d)		48,794,430,24	48,794,430.24	100000000000000000000000000000000000000	48,794,430.24		
2) Ending Balance, June 30 (E + F1e)			35,961,710.24	30,874,230.24	California   Antonio	31,506,133.24		10.5
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		ig State t
b) Restricted		9740	0.00	0.00		0.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00	<u>)</u> 7	
Other Commitments d) Assigned		9760	0,00	0,00		0.00		es en
Other Assignments		9780	7,079,540.00	3,915,406.00		3,576,904.00	보라하는 결심을	March 1
e) Unassigned/Unappropriated	·							
Reserve for Economic Uncertainties		9789	6,600,203.00	6,942,480.00		6,954,120.0		
Unassigned/Unappropriated Amount		9790	22,115,389.24	19,849,766.24	4	20,808,531.2	4	A FOLDING

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%
Special Education HIGH SCHOOL	369.34	368.50	363.00	36B.50	0.00	09
3. General Education	8,614.83	8,614.65	8,549.00	8,614.65	0.00	0%
4. Special Education COUNTY SUPPLEMENT	299.92	299.77	300.00	299.77	0.00	09
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	09
ADA for Necessary Small     Schools also included     in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	09
9. Regional Occupational Centers/Programs (ROC/P)*  CLASSES FOR ADULTS  10. Concurrently Enrolled						
Secondary Students*  11. Adults Enrolled, State Apportioned*						
Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*	<i>y</i> .					
13. TOTAL, CLASSES FOR ADULTS		Security Residence in the security of the secu	30 and			
14. Adults in Correctional Facilities	0.00	0.00	0.0	0.00	0.00	. 0
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	25,559.5	7 25,371.0	9 25,169.0	0 25,371,09	0.00	0
SUPPLEMENTAL INSTRUCTIONAL HOURS  16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS		and investor to				

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Fun	ids I					
19. ELEMENTARY  a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only b. 7th & 8th Hour Pupil Hours (Hours)*	0.38	0.38	0.38	0.38	0.00	0%
HIGH SCHOOL     a. 5th & 6th Hour (ADA) - Mandatory     Expelled Pupils only     b. 7th & 8th Hour Pupil Hours (Hours)*	5.09	5.09	5.09	5.09	0.00	0%
CHARTER SCHOOLS 21. Charter ADA funded thru the Block Grant a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line						
30 in Form RLI)	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*	LINITARY PURIL TRANS	35H0				
BASIC AID "CHOICE"/COURT ORDERED VO	LUNIART FUELL TRAIN	JI LK	1		1	T
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%

<sup>\*</sup>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.

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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
c. Revenue Limit ADA	0033	25,560.00		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
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275	A CONTRACTOR		
11, Miscellaneous Revenue Limit Adjustments	0276, 0659	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
19. Less: Longer Day/Year Penalty	0287	0.00		0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00		0,00
21. Less: PERS Reduction	0195	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
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	134,793,009.5	3 133,826,164.54	133,826,164.54

#### Second Interim 2012-13 INTERIM REPORT General Fund Revenue Limit Summary

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				<del>-</del>
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
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
39. Basic Aid Supplement Charter School Adjustment	9018	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)		90,073,203.5	89,086,203.53	61,126,907.5
OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	414,243.0		·
44. California High School Exit Exam	9002	1,592,052.0	0 1,592,052.00	1,592,052.0
45. Pupil Promotion and Retention Programs				
(Retained and Recommended for Retention,			074 704 00	67.75.0
and Low STAR and At Risk of Retention)	9016, 9017	271,784.0		
1 and	0570	1 00	nı	1 00

47. Community Day School Additional Funding

46. Apprenticeship Funding

0570

3103, 9007

0.00

34,107.00

0.00

34,107.00

0.00

34,107.00

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

Glendale Unified			J	second 2012-13 INTE Cashflow Workshe	Second Internit 2012-13 INTERIM REPORT Cashflow Worksheet - Budget Year (1)					19 64568 0000000 Form CASH
tubo constituto	Object		Ajul	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF										
A BEGINNING CASH			28,850,969.00	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				900	00 400 407 7	2 DEE 218 OO	A 480 139 00	10 602 110 00	5 489 138 00	3.209.863.00
Principal Apportionment	8010-8019		4 420 750 00	4 580 031 00	00.106,407,7	0.00	1 252.453.00	17.256.593.00	5,207,806.00	3,318,210.00
Property Laxes	8020-806		0.00	00'0	29,276.00	39,207.00	46,839.00	46,689.00	222,980.00	00'0
	8100-8299	10000000000000000000000000000000000000	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
Cher State Revenue	8300-8599		00:00	2,033,194.00	3,109,463.00	5,693,713.00	3,830,624.00	3,500,639.00	3,303,370.00	2,639,553.00
Office State Neveline	8600-8799		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
Other Local Neverine Interfund Transfers In	8910-8929									2,500,000.00
All Other Financing Sources	8930-8979		2,524,880.00	9,216,058.00	13,861,679,00	10,406,519.00	11,942,208.00	33,295,619.00	18,153,486.00	14,571,400.00
C. DISBURSEMENTS	4000		782 234 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
Certificated Salaries	1000 0000		20 305 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
Classified Salaries	2000-2999		1 152 582 00	649 035 00	1,891,645,00	4,756,720.00	4,830,442.00	4,784,887.00	4,804,235.00	5,221,095.00
Employee Benefits	4000 4000		184 973 00	545,156.00	695,853.00	657,543.00	586,453.00	532,400.00	512,556,00	909,728.00
books and outpiles	5000 5999		1 599 966.00	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
Selvices	9000-0999 6000 6599		7,600.00	55.047.00	14,161.00	15,178.00	15,910.00	13,947.00	9,628.00	39,766.00
Capital Outed	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699		100	100 000 000	44 045 270 00	19 935 666 00	19.823.272.00	20.180.394.00	19,992,173.00	20,950,690.00
TOTAL DISBURSEMENTS			3,756,657,00	0,102,400.00	20.6 12.05.5					
D. BALANCE SHEET TRANSACTIONS					-					
Cash Not in Treasury	9111-9199					000 000	104 700 00	2 463 637 00	65 183 00	436.112.00
Accounts Receivable	9200-9299	52,778,504.00	31,719,003.00	13,833,644.00	1,626,658.00	2,051,886.00	401,102,00	76,000,00	41 000 00	
Due From Other Funds	9310			(440,000.00)		156,000.00	04,000.00	0,000,00	1,000,00	
Stores	9320									
Prepaid Expenditures	9330	1 316 209 00	330.338.00	(331,742.00)	(236,045.00)	17,754.00	65,460.00	77,666.00	33,205.00	265,543.00
Other Current Assets SUBTOTAL ASSETS	0+ce	54,164,713.00	32,049,341.00	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			20 101	700 540 00	295 586 00	649.662.00	77,603.00	(155,240.00)	51,930.00	362,134.00
Accounts Payable	9500-9599	72,790,235.00	20, 100, 100,00	20,010,001						
Due To Other Funds	9610									
Deferred Revenues	9650	2,949,606.00		2,949,606.00			00000	VAC 240 000	64 030 00	362 134 NN
SUBTOTAL LIABILITIES		25,739,861.00	20,100,165.00	3,430,116.00	295,586.00	649,662,00	77,603.00	(133,240,00)		
Nonoperating Suspense Clearing	9910									
TOTAL BALANCE SHEET	·-		00 974 040	0 631 786 00	1 095 027 00	1.575,960.00	456,639.00	2,472,543.00	87,458.00	339,521.00
TRANSACTIONS E. NET INCREASE/DECREASE		28,424,852.00	no:01-16:1-16:1-16:1-16:1-16:1-16:1-16:1-1							200000
(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		(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										

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

Control   Cont	## 144.650.00	ACTUALS THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
portreet (144,626,600) (154,430,600) (100,000,000) (100,00	Page 1970   Page	SH SH		44,664,397.00	29,813,545.00	27,522,371.00	12,191,849.00				
Control	Fig. 19   Fig.									****	
Sept. Sept	State   Stat	ortionment	8010-8019	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
String	Figure   F	Se	8020-8079	156,519.00	11,574,136.00	2,025,808.00	486,352.00			24,297,558.00	247,558.00
Store 5899   1,214,114,114,114,114,114,114,114,114,11	SOURCES  STORE S	s Funds	8080-8089	00.0	00.00	1 007 000 00	2 244 071 00	3 452 610 00		19.386.026.00	19.386.026.00
Septiment   Sept	Secure   S		8100-8299	2,579,147.00	1,365,313,007	1,027,020,00	4 234 432 00	6.848.352.00		43.616.538.00	43,616,538.00
Sources 8390-5479 (1000-1699 19805,130.00 16,546,140.00 5,550,644.00 10,2388,210.00 10,00 1107,419,219,210.00 10,00 1107,419,210.00 10,00 1107,419,210.00 10,00 1107,419,210.00 10,00 1107,419,210.00 10,00 1107,419,210.00 10,00 1107,419,210.00 10,00 1107,419,210.00 10,00 1107,419,210.00 10,00 1107,419,210.00 10,00 1107,419,210.00 10,00 1107,419,419,419,419,419,419,419,419,419,419	Sources 8910-4879 6117,023.00 19366,530.00 5,546,140.00 2,546,640.00 22,386,210.00 0.00 211,856,146.00 2.00 0.00 0.00 0.00 0.00 0.00 0.00	enc	8300-8599	1,514, 199.00 463 435 00	815.447.00	0.00	0.00	191,684.00		12,075,443.00	12,075,443.00
Councies	Concress    Conc	- Ine	8600-6739	493, 132.00	20.17	255.000.00				2,755,000.00	2,755,000.00
1000-1698   2.865,130.00   2.865,1	1000-1998   2.805_130_00   2.805_1	S III	8930-8979							00'0	
1000-1899   9,806,130,000   2,866,866,000   2,986,866,000	TOOP-1899   9.806,130,000   9.806,130,000   9.806,130,000   9.806,130,000   9.806,130,000   9.806,130,000   9.806,130,000   1.07,419,213,00   1.07,419,213	200000		6,187,923.00	18,585,538.00	5,546,190.00	35,206,454.00	32,388,210.00		211,886,164.00	211,886,164.00
Cont. 2998   Cont. 2006   Con	Conc. 2498   Con	. S	4000 4000	0 805 130 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
1000-3899   3-21,095,000   5,221,095,000   5	1000-3899   3-21   0-85   0   0   0   0   0   0   0   0   0	6,	6661-0001	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
1000-0589   2006_2756.00   2006_27	4000 4599         900 728 00         900 728		2000-2000	E 224 095 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
5000-5899         2,006,275.00         2,006,275.00         2,006,275.00         2,006,275.00         2,000,7497.00           6000-6899         38,786.00         38,786.00         38,786.00         38,786.00         38,786.00         39,786.00         39,786.00         39,786.00         39,786.00         39,786.00         39,786.00         39,786.00         39,786.00         39,786.00         39,786.00         39,786.00         39,786.00         39,786.00         39,786.00         39,786.00         1,015,638.00 <td< td=""><td>  Concessed   Conc</td><td>2 5</td><td>2000-2333</td><td>909 728 00</td><td>909 728 00</td><td>909,728.00</td><td>909,728.00</td><td>909,728.00</td><td></td><td>9,123,302.00</td><td>9,123,302.00</td></td<>	Concessed   Conc	2 5	2000-2333	909 728 00	909 728 00	909,728.00	909,728.00	909,728.00		9,123,302.00	9,123,302.00
0000-5589 0000-5589 0000-5589 0000-5589 0000-5589 0000-5589 0000-5589 0000-5589 0000-5589 0000-5589 0000-5589 0000-5589 0000-5580 0000-5580 0000-5580 0000-5580 0000-5580 0000-5580 0000-5580 0000-5580 0000-5580 0000-5580 0000-5580 0000-5580 0000-5580 0000-5580 0000-5580 0000-5580 0000-5580 0000-5000 0000 0	6000-6599 6000-6599 7000-7499 711-9189 711-9189 7200-7690 7200-	ß	40004999	2 008 275 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
7000-7029 7000-7029 7600-7629 7600-7629 7600-7629 7600-7629 7600-7629 7600-7629 7600-7629 7600-7629 7600-7629 7600-7629 7611-102         1016,211,00 1,016,533,00         106,211,00         20,00 22,072,539,00         20,00	7000-7529 7000-7529 7000-7529 7000-7529 7000-7529 7000-7529 7000-7529 7000-7529 7000-7529 7000-7529 7000-7529 71112,753.00         0.000 2.0,50,0,600.00         1,015,638.00         20,50,050.00         2,54,042,358.00         2,		6666-0006	30 786 00	39 766 00	39.766.00	39,766.00	39,766.00		370,067.00	370,067.00
7000-7459 7630-7699         1,015,638.00         1,015,	7000-7439 7630-7699         1,015,638.00         1,015,		5000-6333	462 063 00	000	00.0	106,211.00			268,274.00	268,274.00
7630-7636         7630-7636         7630-7636         20.950,680,000         22,072,539,00         20,950,680,00         20,950,680,00         20,950,680,00         20,950,680,00         20,950,680,00         20,950,680,00         20,950,680,00         20,000,00	7630-7629         7630-7629         7630-7629         0.000         0.000         0.000           9111-9199         21,112.755.00         20,950,690.00         22,072,539.00         20,650,690.00         20,055,690.00         0.00         0.00           9300         9300         436,112.00         436,112.00         436,112.00         436,112.00         436,112.00         20,207,639.00         0.00           9300         9310         9320         9340         436,112.00         436,112.00         436,112.00         0.00         0.00           9320         9320         9320         9320         9320         0.00         0.00         0.00         0.00           9330         9320 <td< td=""><td>,</td><td>7000-7499</td><td>102,000,00</td><td>200</td><td></td><td>1.015.638.00</td><td></td><td>-</td><td>1,015,638.00</td><td>1,015,638.00</td></td<>	,	7000-7499	102,000,00	200		1.015.638.00		-	1,015,638.00	1,015,638.00
7630-7689         21,112,753,00         20,950,690,00         22,072,539,00         20,950,690,00         20,950,690,00         20,00         221,127,300         22,072,539,00         20,950,690,00         20,00         221,112,00         22,072,539,00         20,00	7630-7689         21,112,753.00         20,360,680,000         20,950,680,000         22,072,539.00         20,950,690,000         0.000           9111-9199         436,112.00         436,112.00         436,112.00         436,112.00         436,112.00         54,042,336.00           9330         9330         9340         436,112.00         436,112.00         436,112.00         556,113.00         0.00           9340         436,112.00         436,112.00         436,112.00         436,112.00         536,113.00         0.00         0.00           9370         9340         436,112.00         436,112.00         436,112.00         536,113.00         0.00         0.00         0.00           9540         9340         436,112.00         362,134.00         362,134.00         362,134.00         0.00         0.00         0.00         0.00           9640         9650         362,134.00         362,134.00         362,134.00         0.00         0.00         2,849,806.00           9650         362,134.00         73,978.00         13,728,733.00         0.00         0.00         26,424,852.00           104,865,820         12,281,74,60         12,184,806.00         0.00         0.00         26,424,852.00         0.00           11	rs Out	7600-7629							00.00	
911-9199 9200-9299 9436,112.00	9111-9199 9200-9299 9200-9299 9310 9320 9330 9340 9436,112.00 9436	g Uses	7630-7699	24 442 752 00	20 950 890 00	20 950 690 00	22.072.539.00	20,950,690.00		231,803,893.00	231,803,893.00
9200-9299 436,112.00 436,112.00 436,112.00 436,113.00 9200-9299 9200-9299 9320 9330 9330 9330 9330 9330 9330	911-9199 9200-9299 9310 9320 9330 9330 9330 9330 9330 9340 9436,112.00 9430 9500-9599 9350 9360 9370 9380 9380 9381 940 9501 9511,14,00 952,134.00 952,134.00 952,134.00 952,134.00 952,134.00 952,134.00 952,134.00 952,134.00 952,134.00 952,134.00 952,134.00 953,134.00 953,134.00 953,134.00 953,135.45.00 953,135.45.00 954,125.00 954,125.00 955,135.00 9	SEMENTS T TRANSACTIONS		21,112,139,00	20,000,000					S35-50	
9111-9199         436,112.00         436,112.00         436,112.00         436,112.00         54,042,386.00           9200-9299         436,112.00         436,112.00         436,112.00         436,112.00         556,143.00         0.00         0.00           9320         9320         436,112.00         436,112.00         436,112.00         436,112.00         556,113.00         0.00         0.00         54,042,386.00           9500-9599         362,134.00         362,134.00         362,134.00         362,134.00         558,135.00         0.00         52,890,687.00           9600         362,134.00         362,134.00         362,134.00         73,978.00         73,978.00         0.00         29,4806.00         0.00         22,948,660.00           S         4485         4486,620         73,978.00         73,978.00         13,728,723.00         0.00         26,424,852.00         0.00           S         29,813,545.00         27,523,71.00         12,191,849.00         25,320,572.00         11,437,520.00         0.00         8,507,123.00	9111-9199         436,112.00         436,112.00         436,112.00         436,113.00         54,042.36.00           9200-9299         436,112.00         436,112.00         100,000.00         0.00         0.00           9320         9320         222,178.00         0.00         0.00         0.00           9320         9320         362,134.00         362,134.00         536,113.00         0.00         0.00         54,284,515.00           9500         362,134.00         362,134.00         362,134.00         (58,695.00)         0.00         0.00         0.00           9640         362,134.00         362,134.00         362,134.00         362,134.00         362,134.00         0.00         0.00         0.00           9640         362,134.0				-						
9200-9299         436,112.00         436,112.00         436,112.00         436,113.00         436,113.00         0.00           9370         9370         9370         0.00         0.00         0.00           9370         9370         436,112.00         436,112.00         436,112.00         536,113.00         0.00         0.00         54264,515.00           9500-9599         362,134.00         362,134.00         362,134.00         362,134.00         362,134.00         536,113.00         0.00         0.00         54,264,515.00           9640         362,134.00         362,134.00         362,134.00         362,134.00         362,134.00         0.00         0.00         22,846,616.00           9640         362,134.00         362,134.00         362,134.00         362,134.00         0.00         23,846,616.00           8640         362,134.00 <t< td=""><td>9200-9299</td><td>sury</td><td>9111-9199</td><td></td><td></td><td></td><td></td><td></td><td></td><td>00.0</td><td></td></t<>	9200-9299	sury	9111-9199							00.0	
9310         9310         100,000.00         100,000.00         0.000           9320         9320         232,173.00         436,112.00         436,112.00         436,112.00         536,113.00         0.00         54,264,515.00           9500-9599         362,134.00         362,134.00         362,134.00         362,134.00         528,695.00         0.00         52,890,657.00           S         9640         362,134.00         362,134.00         362,134.00         362,134.00         52,895.00         0.00         2,949,666.00           S         3640         362,134.00         362,134.00         362,134.00         362,134.00         2,848,608.00         0.00         2,949,666.00           S         362,134.00	9310 9310 9320 9320 9320 9320 9320 9320 9320 932	ble	9200-9299	436,112.00	436,112.00	436,112.00	436,113.00			34,042,330,00	
9320 9330 9340 9540 9560 9560 9560 9560 9560 9560 9560 957134.00         436,112.00 436,112.00         436,112.00 436,112.00         436,112.00 436,112.00         436,112.00 436,112.00         436,112.00 436,112.00         436,112.00 436,112.00         436,112.00 362,134.00         362,134.00 362,134.00         362,134.00 362,132.00         362,134.00 363,808.00         362,134.00 363,808.00         362,134.00 363,808.00         362,132.00 363,808.00         362,132.00 363,808.00         362,132.00 363,808.00         362,132.00 363,808.00         362,132.00 363,808.00         362,132.00 363,808.00         362,132.00 363,808.00         362,132.00 363,808.00         362,132.00 363,808.00         363,132.00 363,808.00         363,132.00 363,132.00         363,132.00 363,132.00         363,132.00 363,132.00         363,132.00 363,008.00         363,132.00 363,008.00         363,132.00 363,008.00         363,132.00 363,008.00         363,132.00 363,008.00         363,132.00 363,008.00         363,132.00 363,008.00         363,132.00 363,008.00         363,132.00 363,008.00	9320 9320 9330 9340 436,112.00 436,112.00 9500-9599 9500 9500 9500 9500 9500 95	unds	9310				100,000.00			0.00	
9320 9340 9340 9500-9599         436,112.00         436,112.00         436,112.00         436,112.00         436,112.00         436,112.00         560,057.00         0.00         0.00         54,264,515.00           9500-9599 9640 9650 9650 9650 9650 9650 9650 9650 965	9320 9320 9320 9320 9320 9320 9320 9320	Sin	0000							0.00	
53.50 93.40         436,112.00         436,112.00         436,112.00         436,112.00         436,112.00         556,113.00         0.00         5.2178.00           9500-9599 9610 9650 9650 9650 9650 9650 9650 9650 965	9340         436,112.00         436,112.00         436,112.00         536,113.00         0.00         0.00         54,264,515.00           9500-9599         362,134.00         362,134.00         362,134.00         362,134.00         362,134.00         22,890,657.00           9650         362,134.00         362,134.00         362,134.00         362,134.00         362,134.00         2,849,606.00           9650         362,134.00         362,134.00         362,134.00         362,134.00         362,134.00         362,134.00           9910         73,978.00         73,978.00         73,978.00         113,728,723.00         0.00         28,424,852.00           14,850.852.00         27,522,371.00         12,191,849.00         25,920,572.00         37,358,092.00	•	9320							0.00	
5340         436,112.00         436,112.00         436,112.00         436,112.00         436,112.00         436,112.00         436,112.00         656,55.00         60.00 </td <td>9500 9599 9650 9670 9670 14,86,135,00         362,134,00 362,134,00         436,112,00 522,134,00         436,112,00 362,134,00         436,112,00 37,358,092,00         436,112,00 37,358,092,00</td> <td>20</td> <td>900</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>222,179.00</td> <td></td>	9500 9599 9650 9670 9670 14,86,135,00         362,134,00 362,134,00         436,112,00 522,134,00         436,112,00 362,134,00         436,112,00 37,358,092,00	20	900							222,179.00	
S 9500-9599 362,134.00 362,134.00 (58,695.00) 0.00 (22,890,057.00) S 9610 362,134.00 362,134.00 362,134.00 (58,695.00) 0.00 0.00 22,893,606.00 S 362,134.00 362,134.00 362,134.00 (58,695.00) 0.00 0.00 25,839,606.00 S 1362,134.00 1362,134.00 1362,134.00 13,728,723.00 0.00 0.00 1362,134,852.00  S 1362,134.00	9500-9599 9610 9650 9650 9650 9650 9650 9650 9650 965	ets	9340	436 112 00	436.112.00	436,112.00	536,113.00	0.00			
SEATH STATE TO SEE 134.00         362,132.00         362,132.00         362,132.00         362,132.00         362,132.00         362,132.00         362,132.00         362,132.00         362,132.00         362,132.00         362,132.00         362,132.00	9500-9599 9610 9650 9650 9650 9650 9650 9650 9650 965	2									
S 9650 362,134.00 362,134.00 (58,695.00) 0.00 0.00 25,839,665.00 0.00 0.00 25,839,665.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	9610         362,134,00         362,134,00         (58,695,00)         0.00         25,839,663.00           9640         362,134,00         362,134,00         362,134,00         362,134,00         22,949,606.00           9910         73,978,00         73,978,00         73,978,00         73,978,00         0.00         28,424,852,00           114,850,852,00         (14,850,852,00)         (15,330,522,00)         13,728,723,00         11,437,520,00         0.00         8,507,123,00           29813,545,00         27,522,371,00         12,191,849,00         25,920,572,00         37,358,092,00		9500-9599	362.134.00	362,134.00	362,134.00	(58,695.00)			22,890,057.00	
S 9650 362,134.00 362,134.00 (58,695.00) 0.00 0.00 25,839,663.00 (68,695.00) 0.00 0.00 25,839,663.00 (68,695.00) 0.00 0.00 25,839,663.00 (69,695.00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00	9650 9650 362,134,00 373,588,00 37358,00 37358,00 37358,00 37358,00 37358,00 37358,00 37358,00 37358,00 37358,00 37358,00	1	0640							00.0	
S 3650 362,134.00 362,134.00 (58,695.00) 0.00 0.00 25,839,663.00 (59,695.00) 0.00 0.00 25,839,663.00 (59,695.00) 0.00 0.00 25,839,632.00 (59,695.00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00	9650         362,134,00         37,358,092,00         37,358,092,00	<u>s</u>	0.00							00.0	
S 362,134.00 362,134.00 (58,695.00) 0.00 0.00 25,839,663.00 25,839,663.00 2910  ET 73,978.00 73,978.00 73,978.00 73,978.00 594,808.00 0.00 0.00 28,424,852.00 28,424,852.00 29,813,545.00 27,522,371.00 12,191,849.00 25,920,572.00 25,920,572.00 28,422.00 28,424,852.00 29,813,545.00 27,522,371.00 12,191,849.00 25,920,572.00 28,607,123.00	9910         362,134,00         362,134,00         362,134,00         (58,695,00)         0.00         25,839,663.00         0.00         25,839,663.00         0.00           9910         73,978,00         73,978,00         73,978,00         73,978,00         5594,808,00         0.00         0.00         28,424,852.00           (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           29,813,545,00         27,522,371,00         12,191,849,00         25,920,572.00         37,358,092.00		9040							2,949,606.00	
EEASE         (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           1         29,813,545.00         27,522,371.00         12,191,849.00         25,920,572.00         6,920,672.00         6,00         8,507,123.00	9910 73,978.00 73,978.00 73,978.00 594,808.00 0.00 0.00 28,424,852.00 29813,545.00 27,522,371.00 12,191,849.00 25,920,572.00 11,437,520.00 20.00 8,507,123.00 37,358,092.00 37,358,092.00	es III ITIFS	0698	362,134.00	362,134.00	362,134.00	(58,695.00)	0.00			
ET 73,978.00 72,978.00 73,	9910         73,978.00         73,978.00         73,978.00         73,978.00         73,978.00         73,978.00         73,978.00         6594,808.00         0.00         0.00         28,424,852.00           (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           29813,545.00         27,522,371.00         12,191,849.00         25,920,572.00         13,738,092.00									000	
ET         73,978.00         73,978.00         73,978.00         73,978.00         73,978.00         73,978.00         73,978.00         73,978.00         73,978.00         73,978.00         73,978.00         8507,123.00         8507,123.00           REASE         (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           REASE         29,813,545.00         27,522,371.00         12,191,849.00         25,920,572.00         17,527.07         12,191,849.00         12,900,572.00         12,191,849.00	73,978.00         73,978.00         73,978.00         73,978.00         73,978.00         73,978.00         6594,808.00         0.00         0.00         28,424,852.00           (14,850,852.00)         (2,291,174.00)         (15,330,522.00)         13,728,723.00         11,437,520.00         6.00         8,507,123.00           29,813,545.00         27,522,371.00         12,191,849.00         25,920,572.00         13,738,092.00	<b>D</b>	9910							00.0	
XEASE         73,978.00         73,978.00         73,978.00         73,978.00         73,978.00         8,507,123.00           REASE         (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           29,813,545.00         27,522,371.00         12,191,849.00         25,920,572.00         25,920,572.00         25,920,572.00	73,978.00         73,978.00         73,978.00         73,978.00         73,978.00         65,576.00         13,728,723.00         11,437,520.00         8,507,123.00           29.813,545.00         27,522,371.00         12,191,849.00         25,920,572.00         17,437,520.00         8,507,123.00	ESHEET				0000	00 808 DO				
XEASE         (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           29,813,545.00         27,522,371.00         12,191,849.00         25,920,572.00         67,200	(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           29,813,545.00         27,522,371.00         12,191,849.00         25,920,572.00         437,580.00         37,358,092.00	S		73,978.00	73,978.00	00'878'67	224,000,00				
29,813,545.00 27,522,371.00 12,191,849.00 25,920,572.00	(14,030,032,00) (2,231,147,00) (1,130,032,032,037,00) 25,920,572.00 (2,92,1356,092,00) (2,931,356,092,00) (37,358,092,00)	/DECREASE		744 050 050 007	200 171 000	(45 330 522 00)	13 728 723 00				(19,917,729.00)
20.01.21		(1)		20 042 545 00	97 592 374 00	12 191 849 00	25 920 572 00				
		(A + E)		29,013,545.00	00.176,226,12	12, 191,049.00	20,210,020,22				

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Glendale Unified Los Angeles County				2012-13 IN Cashflow Works	Second internit 2012-13 INTERIM REPORT Cashflow Worksheet - Budget Year (2)	. (2)				19 64568 0000 Form C
	Object		ylul	August	September	October	November	December	January	Берпалу
ACTUALS THROUGH THE MONTH OF									1	
A. BEGINNING CASH			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
B. RECEIPTS Revenue Limit Sources				·						
Principal Apportionment	8010-8019		00.0	1,236,871.00	14,883,805.75	2,975,171.00	5,505,708.00	12,601,093.75	10,634,115.00	3,552,466.00
Property Taxes	8020-8079		1,419,768.00	1,597,239.00	00.0	0.00	1,331,032.00	16,992,843.00	4,436,774.00	3,283,213.00
Miscellaneous Funds	8080-8089		0.00	0.00	28,934.00	38,987.00	36,780.00	30,334,00	30,203.00	1 863 442 00
Federal Revenue	8100-8299		422,798.00	485,434.00	1,894,760.00	5 270 749 00	2 813 688 00	3.051.465.00	6.380.335.00	2.457.024.00
Other State Revenue	8300-8599		0,00	2 526 267 00	890.991.00	1,158,972.00	170,178.00	833,287.00	205,164.00	341,334,00
Other Local Revenue Interfund Transfers In	8910-8929		2000							
All Other Financing Sources	8930-8979	ř	2 408 840 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			2,400,040							
Certificated Salaries	1000-1999		730,746.34	1,461,483,72	8,799,079.91	9,068,180.01	9,370,268.78	9,370,268.78	9,370,268.78	9,370,268.78
Classified Salaries	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
Employee Benefits	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	2,146,906,50
Books and Supplies	4000-4999		120,584.05	361,752.15	463,042.75	434,102.54	382,653,39	382,653.39	1 025 573 73	1 826 573 73
Services	5000-5999		1,489,547.80	1,512,116.70	947,894.05	2,189,183.88	1,825,573.73	1,629,973.79	1,070,040	40 000 18
Capital Outlay	6659-0009		6,540.00	34,616.58	8,905.22	9,544.76	91.9Z0,8T	19,020,10	18,020.10	15,020,10
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699		2 520 000 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
O I AL DISBURSEMENTS		The state of the s								
D. BALANCE SHEET TRANSACTIONS Assets										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		14,984,399.00	6,796,495.00						
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340			00 100 000 0	90.0	00.0	000	00:0	00'0	0.00
SUBTOTAL ASSETS		00:0	14,984,399.00	6,796,495.00	00.0	2				
Liabilities	0000		6 484 105 FO	3 859 179 02						
Accounts Payable	8200-8288									
Due To Other Funds	9610									
Current Loans	0406									
Deterred Revenues SUBTOTAL LIABILITIES	ncos	0.00	6,484,195.50	3,859,179.02	00'0	00.0	0.00	0.00	0.00	0.00
Nonoperating			-	•						
Suspense Clearing	9910									
TOTAL BALANCE SHEET		000	8 500 203 50	2,937,315,98	00'0	0.00	00:0	0.00	0.00	0.00
F NET INCREASE/DECREASE								00 100	0.047 660 85	(8 072 354 15)
(B - C + D)				4,810,668.86	6,111,914.16	(9,926,248.79)	(9, 185, 252, 15) 25, 100, 784, 43	39 134 912 03	42.082,474.88	34,010,120.73
F. ENDING CASH (A + E)			33,289,702.35	38,100,3/1.21	44,212,603.31	COCOCOCOCOCOCOCOCOCOCOCOCOCOCOCOCOCOCO				
G. ENDING CASH, PLUS CASH										100
ACCRUALS AND ADJUSTMENTS										

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

ACTUALS THROUGH THE MONTH OF	April 26,520,846,51 26,520,846,51 229,191,00 12,689,173,00 37,026,00 947,460,00 947,460,00 947,460,00 947,460,00 18,592,616,00 18,592,616,00 18,592,616,00 18,592,616,00 18,592,616,00 18,592,616,00 18,592,616,00 18,592,616,00	May  25,497,094,36  1,996,548,00  1,996,548,00  4968,243,00  4,968,243,00  837,920,00  2,500,000,00  2,500,000,00  9,370,268,78  2,861,399,59  5,146,906,50  382,653,39  1,825,573,73	June 16,715,161.211 7,095,385,75 7,095,385,75 789,108.00 74,446.00) 2,239,262.00 3,051,415.00 725,703,00 725,703,00 6,370,268,78 2,861,339,59 5,146,306,50 382,653,39	Accruals  22,902,356,00  22,902,356,00  3,445,019,00  4,606,488,00  174,826,00  31,128,689,00  31,128,689,00  5,146,906,50  382,653,39  1,825,573,73  1,825,573,73  1,825,573,73	Adjustments	TOTAL  TOTAL  90,258,591.00  44,668,801.00  249,218.00  15,659,174.00  47,150,058.00  2,500,000.00  2,500,000.00	BUDGET  ### Page 1.00  #### Page 1.00  #### Page 1.00  ### Page 1.00  #### Page 1.00
rinds success sources success sources success	1	25,497,094,36 0.00 1,996,548.00 36,290.00 485,434.00 498,243.00 837,920.00 2,500,000.00 10,824,435.00 9,370,268.78 2,861,939.59 5,146,906.50 382,653.39 1,825,573.73 1,825,573.73	16,715,161.21   16,715,161.21   18,715,161.21   18,715,161.21   18,715,161.21   18,715,161.21   18,715,161.21   18,826,427.75	22,902,356,00 3,445,019,00 4,606,488,00 174,826,00 11,128,689,00 5,146,906,50 5,146,906,50 1,825,573,73 1,	0000	90.258,591.00 44,668,801.00 249,218.00 15,659,174.00 42,150,658.00 2,780,358.00 2,500,000.00	90,258,591.00 44,668,801.00 249,218.00 15,659,174.00 42,150,058.00 9,780,358.00 2,500,000.00
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ionment 8010-8019 8,642 8020-8079 133 8020-8079 133 8020-8079 2,525 800-8599 4,752 800-8599 4,752 800-1999 6,377 8000-1999 6,377 8000-6599 1,822	21 4 8 8 6 6 2 2 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00 1,996,548.00 496,543.00 4,988,243.00 837,920.00 2,500,000.00 10,824,435.00 9,370,268.78 2,861,939.59 5,146,906.50 382,653.39 1,825,573.73	7,095,385,75 789,108,00 728,146,00 3,051,415,00 725,703,00 725,703,00 6,370,268,78 2,861,339,59 5,146,306,50 382,653,39	22,902,386,00 3,445,019,00 4,606,488,00 174,826,00 174,826,00 31,128,689,00 31,128,689,00 5,146,906,50 382,633,39 1,826,573,73 1,826,573,73 1,826,573,73 1,676,906,50	00.0	4,686,891.00 44,686,801.00 15,659,174.00 42,150,088.00 9,780,388.00 2,500,000.00	44,668,801.00 44,668,801.00 249,218.00 15,659,174.00 42,150,058.00 9,780,358.00 2,500,000.00
e 8020-8079 133 e080-8099 36 8100-8299 2,582 8300-8799 407 8910-8929 4,776 8910-8929 2,817 1000-1999 2,377 2000-2999 2,487 9000-6999 1,822 6000-6999 1,822 MENTS 7600-7629 1576 MENTS 7600-7629 1576 MENTS 8330 9330 9330 9330 9330 9330 9330 9330	21 4 8 8 6 6 7 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1,996,548.00 36,290.00 4,986,43.00 4,988,243.00 87,920.00 2,500,000.00 10,824,435.00 9,370,268.78 2,861,939.59 5,146,906.50 382,653.39 1,825,573.73	789,108,00 (74,446,00) 2,239,262,00 3,051,415,00 725,703,00 13,826,427,75 9,370,268,78 2,861,395,59 5,146,906,50 382,663,39 1,825,573,73	3,445,019,00 4,606,488,00 174,826,00 31,128,689,00 2,861,939,59 5,146,906,50 382,653,39 1,825,573,73 1,006,16	00'0	44,668,801.00 249,218.00 15,659,174.00 42,150,058.00 9,780,358.00 2,500,000.00	44,668,801,00 249,218,00 15,659,174,00 42,150,058,00 9,780,358,00 2,500,000.00
e 800-8099 36  1-Inds 8080-8099 36  810-8299 2,583  810-8299 477  8910-8979 401  8910-8979 401  12,272  1000-1999 3,372  2000-3999 5,1822  6000-6599 1,822  6000-6599 1,822  MENTS 7600-7629 1576  T600-7629 1576  MENTS 7600-7629 1576  Real 8330  9330  85 9330  85 9330  85 8330	4 8 6 2 2 7 1	36,290.00 4,985,434.00 837,920.00 2,500,000.00 10,824,435.00 9,370,268.78 2,861,939.59 5,146,906.50 382,653.39 1,825,573.73	(74,446.00) 2,239,262.00 3,051,415.00 725,703.00 13,826,427.75 9,370,268.78 2,861,339.59 5,146,906.50 382,663,39 1,825,573,73	3,445,019,00 4,606,488,00 174,826,00 31,128,689,00 5,146,906,50 1,825,573,73 1,825,573,73 1,825,573,73	00'0	249,218,00 15,659,174,00 42,150,058,00 9,780,358,00 2,500,000,00	249,218,00 15,659,174,00 42,150,058,00 9,780,358,00 2,500,000,00
8100-8299 2,583 8800-8799 477 8910-8929 477 1000-1999 9,377 2000-2999 3,140 1000-1999 1,1273 2000-5999 1,1273 5000-5999 1,1276 1000-7629 158 7000-7629 158 7000-7629 158 7000-7629 158 7000-7629 158 7000-7629 158 7000-7629 158 89310 9111-9199 19,76 89320 9330 19,76 88 9330 18	4 8 8 8 7 V	485,434,00 4,988,243.00 837,920.00 2,500,000.00 10,824,435,00 9,370,268,78 2,861,939.59 5,146,906.50 382,653.39 1,825,573.73	2,239,262,00 3,051,415,00 725,703,00 13,826,427,75 9,370,288,78 2,861,939,59 5,146,906,50 382,663,39	3,445,019,00 4,606,488,00 174,826,00 31,128,689,00 9,370,268,78 2,861,339,59 5,146,906,50 1,825,53,73 1,825,53,73 1,825,73,73	00'0	15,659,174,00 42,150,058.00 9,780,358.00 2,500,000,00	42,150,058.00 9,780,358.00 2,500,000.00
8300-8599 472 e 8600-8799 400 nn 8910-8929 4000-1273 2000-2999 2,886 2000-2999 2,886 2000-5999 1,1273 2000-5999 1,1273 5000-5999 1,1273 5000-5999 1,1273 5000-5999 1,1273 5000-5999 1,1273 5000-6599 1,1273 5000-6	8 8 8 2 2 5	4,968,243.00 837,920.00 2,500,000.00 10,824,436.00 9,370,268.78 2,861,939.59 5,146,906.50 382,653.39 1,825,573.73	3.051,415.00 725,703.00 13,826,427.75 9,370,268.78 2.861,339.59 5,146,906.50 382,653.39 1,825,573.73	4 606 488 00 174,826 00 31,128,689 00 9,370,268.78 2,861,339,59 5,146,906.50 1,825,573,73 1,006.16	00'0	42,150,058.00 9,780,358.00 2,500,000.00	42,150,058.00 9,780,358.00 2,500,000.00
Sources 8600-8799 407  Sources 8930-8979 12,272  Sources 1000-1999 2,3861  Sources 1000-2999 2,861  Sources 1000-2999 2,861  Sources 1000-2999 1,822  Sources 1000-2999 1,976  Sources 1000-2999 1,9	1 55 2 9	837,920.00 2,500,000.00 10,824,435.00 9,370,268.78 2,861,939.59 5,146,906.50 382,653.39 1,825,573.73	725,703,00 13,826,427,75 9,370,268,78 2,861,539,59 5,146,906,50 382,653,39 1,825,573,73	31,123,689.00 31,123,689.00 370,288.78 5,146,906.50 382,633.39 1,825,573,73 1,625,573,73	00'0	9,780,358.00	9,780,358.00
Sources 8930-8979 12.273  Sources 8930-8979 12.273  1000-1999 2,377  2000-2999 2,861  3000-3999 382  5000-5999 1,822  5000-5999 1,822  6000-6599 1,822  6000-6599 1,822  7000-7499 1,822  7000-7499 1,822  7000-7499 1,822  7000-7499 1,822  7000-7499 1,822  7000-7499 1,822  7000-8999 1,926  89300 8930 8930  88 9330 8830  88 9330	188 99 18	2,500,000.00 10,824,435,00 9,370,268.78 2,861,939.59 5,146,906.50 382,653.39 1,825,573.73	13,826,427.75 9,370,268.78 2,861,939.59 5,146,906.50 382,653.39	31,128,689,00 9,370,268,78 2,861,939,59 5,146,906,50 382,653,39 1,825,573,73 1,006,16	0.00	2,500,000,00	2,500,000.00
Sources 8930-8979 12.272 1000-1999 9.372 2000-2999 5.1867 3000-8999 1.8222 6000-6599 1.8222 6000-6599 1.8222 6000-6599 1.8222 6000-6599 1.8222 6000-6599 1.8222 6000-6599 1.8222 6000-6599 1.8222 6000-6599 1.8222 6000-6599 1.8222 6000-6599 6000-659	8 8 8 7 7 7	10,824,435.00 9,370,268.78 2,861,939,59 5,146,906.50 382,653.39 1,825,573.73	13,826,427.75 9,370,268.78 2,861,939.59 5,146,906.50 382,653.39	31,123,689,00 9,370,288.78 2,861,939,59 81,46,906,50 1,825,53,73 1,825,53,73	00'00	00:0	
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sified Salaries 2000-2999 2,380	7 6 1	5,146,906.50 382,653.39 1,825,573.73	5,146,906.50 382,653.39 1,825,573.73	5,146,906.50 382,653.39 1,825,573.73		32,770,300,00	32,770,300,00
cs and Supplies         3000-3899         5,148           st and Supplies         4000-4999         325           4000-4999         1,825           5000-5999         1,825           1600 transfers         1,600-7499         1,620           1600-7499         1,620         1,620           1600-7499         1,620         1,620           1600-7629         1,620         1,620           1600-7629         1,620         1,620           1760-7629         1,620         1,620           1 Not in Treasury         9200-9299         1,620           1 Not in Treasury         9310         1,620           1 Sample From Other Funds         9330         1,620           1 TOTAL ASSETS         9340         1,620	6 -	382,653.39 1,825,573.73 19,026,16	382,653.39	382,653.39		55.225.414.00	55.225.414.00
to and Supplies	1	1,825,573.73	1,825,573.73	1,825,573.73		4 823 362 00	4.823.362.00
ticles 5000-3899 1,622 tal Outlay 6000-6899 1,622 tal Outlay 7000-7499 1,500 Tund Transfers Out 7600-7629 1,500 Tund Transfers Out 7600-7629 1,500 The DISBURSEMENTS 7630-7699 1,9763 ANCE SHEET TRANSACTIONS 7630-9299 1,9763 The DISBURSEMENTS 7630-7499 1,9763 The		19,026.16	0.0000	40 006 16		22,568,906.00	22,568,906.00
tal Outlay  r Ou		19,020,10	10.026.16			230.842.00	230,842.00
Frougo Frougo Frougo Froncisco Fronc		_	402 200 10	2000		259.306.00	259.306.00
fund Transfers Out         7600-7629           AL DISBURSEMENTS         19.762.38           ANCE SHEET TRANSACTIONS         9111-9199           Not in Treasury         9200-9299           From Other Funds         9310           as ad Expenditures         9320           and Expenditures         9340           ar Current Assets         9340           ar Current Assets         9340			4 045 638 00			1.015.638.00	1,015,638,00
AL DISBURSEMENTS AL DISBURSEMENTS ANCE SHEET TRANSACTIONS Not in Treasury unts Receivable se right Expenditures aid Expenditures sr Current Assets			00.000,010,1			0.00	
ANCE SHEET TRANSACTIONS  Not in Treasury  Units Receivable  series and Expenditures  sr Current Assets  From Current Assets  Sr Current Assets	19.606.368.15	19,606,368.15	20,725,295.33	19,606,368.15	00.0	221,285,677.00	221,285,677.00
Not in Treasury 9111-9199  Junts Receivable 9200-9299  From Other Funds 9310  and Expenditures 9330  Frourent Assets 9340							
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its Receivable 9200-9299 9310 9320 9320 9330 9330 97AL ASSETS						24 700 004 00	
om Other Funds         9310           9320         9320           d Expenditures         9330           2urrent Assets         9340           37AL ASSETS         9340						100 00 00 VIV	
9320 5 Expenditures 9330 5 Current Assets 9340						00.0	
9330						00.0	0.0
9340						0.00	
	000	000	00.0	0.00	0:00	21,780,894.00	
-		200					
Liabilities			-			10,343,374.52	
-						0.00	
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unes					000	00.00	
SUBTOTAL LIABILITIES 0.00	0.00	0.00	0.00	0.00	8.0	10,040,014,04	
			•	.** * *		00.00	
Suspense Clearing							
TOTAL BALANCE SHEET TRANSACTIONS 0.00	00.00	0.00	00:00	00'0	00.0	11,437,519.48	
E. NET INCREASE/DECREASE	(4 023 752 15)	(8.781.933.15)	(6,898,867.58)	11,522,320.85	00.0	(4,581,957.52)	(16,019,477.00)
CH ac		16.715.161.21	9,816,293.63				
100							
G. ENDING CASH, PLUS CASH						21,338,614.48	

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

19 64568 0000000 Form 01CSI

Provide methodology and assumptions us commitments (including cost-of-living adju	ed to estimate ADA, enrollm istments).	ent, revenues, expenditures, res	erves and fund balance, and	multiyear
Deviations from the standards must be ex	plained and may affect the ir	nterim certification.		·
CRITERIA AND STANDARDS				
1. CRITERION: Average Daily Atter	ndance			
STANDARD: Funded average dail two percent since first interim proje	y attendance (ADA) for any o ections.	of the current fiscal year or two s	ubsequent fiscal years has no	ot changed by more than
District's AD	A Standard Percentage Range:	-2.0% to +2.0%		
1A. Calculating the District's ADA Variance	es			
DATA ENTRY: First Interim data that exist will be extracted. If Second Interim Form MYPI exists, Pr	extracted; otherwise enter data Int ojected Year Totals data will be ex	io the first column for all fiscal years. Si tracted for the two subsequent years; i	econd Interim Projected Year Totals f not, enter data into the second col	s data for Current Year are umn.
	Revenue Limit First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form RLI, Line 5c)	Descrit Charge	Status
Fiscal Year	25,371.09	(Form MYPI, Unrestricted, A1c) 25,371.09	Percent Change 0.0%	Status Met
Current Year (2012-13) 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 State  DATA ENTRY: Enter an explanation if the standa  1a. STANDARD MET - Funded ADA has not	ard is not met.	tions by more than two percent in any o	of the current year or two subseque	nt fiscal years.
Explanation: (required if NOT met)				

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

19 64568 0000000 Form 01CSI

•	CONTEDIANA	Envallment

STANDARD: Projected	d enrollment for any of th	e current fiscal year or t	wo 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. Enrollment First Interim Second Interim Percent Change (Form 01CSI, Item 2A) CBEDS/Projected Status Fiscal Year 26,194 0.0% Met Current Year (2012-13) 26,194 0.0% 1st Subsequent Year (2013-14) 25,956 25,956 Met 0.0% Met 25,848 25,848 2nd Subsequent Year (2014-15) 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)		

Glendale Unified Los Angeles County

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

19 64568 0000000 Form 01CSI

3. CRITERION:	ADA to	Enrollment
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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.

	Estimated P-2 ADA	Enrollment		
	(Form AI, Lines 1-4 and 22)	CBEDS/Projected		
Fiscal Year	(Form MYPI, Line F2)	(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.

	CTANDADD MET. Projected D.2 ADA to enrollment reti			
4	CTANDADD MET Draigated D.2 ADA to entallment rati	n nas not eyceenen the statinar	n for the current year at	in ima subscudelli liscai veais

Explanation: (required if NOT met)	
(required in not may	

Glendale Unified Los Angeles County

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

19 64568 0000000 Form 01CSI

1	CRITERION: Revenue	ı l imif

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

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

#### 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.

#### Revenue Limit

(Fund 01, Objects 8011, 8020-8089)

	Fast internal	Second litterini		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2012-13)	133,806,009.53	133,806,010.00	0.0%	Met Met
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
Zild Oubscadelli Todi (2014 To)	V= 1/2 = 2/2 / 2/2 / 1			

#### 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 riscal years.
	Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting revenue limit.

Explanation:	Revenue Limit include out year COLAs of 1.65% for 2013-14 and 2.20% for 2014-15.
(required if NOT met)	

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## 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.

	Unaudited Actua (Resources	0000-1999)	Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2009-10)	123,496,705.33		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%
(    c(		Historical Average Patio:	91.7%

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 108, 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.

# Projected Year Totals - Unrestricted (Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01I, Objects 1000-3999)	(Form 01I, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year		(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2012-13)	136.874.676.00	150,691,017.00	90.8%	Met
1st Subsequent Year (2013-14)	136.255.791.00		92.2%	Met
2nd Subsequent Year (2014-15)	140,940,594.00		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.

ia. 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.

	 	 <del></del>	 	
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

Changes that exceed fi	ive percent in	any major object category n	nust be explained.		
	District's Othe	r Revenues and Expenditures S	Standard Percentage Range:	-5.0% to +5.0%	
D	istrict's Other F	tevenues and Expenditures Exp	lanation Percentage Range:	-5.0% to +5.0%	
. Calculating the District's C	hange by Ma	or Object Category and Com	parison to the Explanation Pe	rcentage Range	
ATA ENTRY: First Interim data that ists, data for the two subsequent	at exist will be ex years will be ext	tracted; otherwise, enter data into acted; if not, enter data for the two	the first column. Second Interim day subsequent years into the second	ta for the Current Year are extrac column.	led. If Second Interim Form MYP
planations must be entered for ea	ach category if th	e percent change for any year ext	ceeds the district's explanation perce	entage range.	
single Person / Figure Vogs		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
ject Range / Fiscal Year		(Fulli 0103), itelli 0A)	(Fund OT) (Contribution)	1 croom Change	- Idion (digo
Federal Revenue (Fund 0	1, Objects 810 <u>0</u>	-8299) (Form MYPI, Line A2)			
rrent Year (2012-13)		15,678,704.00	19,386,026.00	23.6%	Yes
Subsequent Year (2013-14)		15,659,174.00	15,659,174.00	0.0%	No
d Subsequent Year (2014-15)	. [	15,640,518.00	15,640,518.00	0.0%	No No
Explanation: (required if Yes)	Primarily 201	2-13 includes budgeted prior year	carry-over not included in 2013-14	nor 2014-15.	
•	nd 01, Objects	3300-8599) (Form MYPI, Line A3		4.00/	No
rrent Year (2012-13)		42,849,885.00	43,616,537.00	1.8% 6.4%	No Yes
Subsequent Year (2013-14) Subsequent Year (2014-15)	F	39,629,413.00 39,540,963.00	42,150,058.00 42,061,803.00	6.4%	Yes
			r carry-over not included in 2013-14	004445	
Explanation: (required if Yes)	Tunany 201	2 to initiation stages a p.i.s. yes			
Other Local Revenue (Fu	ind 01, Objects	8600-8799) (Form MYPI, Line A			
rrent Year (2012-13)		11,603,112.00	12,075,444.00	4.1%	No No
t Subsequent Year (2013-14)	Į.	9,780,358.00	9,780,358.00	0.0%	No
d Subsequent Year (2014-15)	L	9,780,358.00	9,780,358.00	0.0%	No No
Explanation: (required if Yes)					
Books and Supplies (Fu	nd 01. Objects	1000-4999) (Form MYPI, Line B4	)		
rrent Year (2012-13)		7,269,364.00	9,123,303.00	25.5%	Yes
t Subsequent Year (2013-14)	ļ	4,209,362.00	4,823,362.00	14.6%	Yes
d Subsequent Year (2014-15)		4,204,672.00	4,818,672.00	14.6%	Yes
Explanation: (required if Yes)	Primarily 20	12-13 includes prior year carry-ov	er. 2012-13, 2013-14 and 2014-15	includes allocation for new unres	tricted textbook program.
Services and Other Oper	rating Expendit	ures (Fund 01, Objects 5000-59	99) (Form MYPI, Line B5)		
urrent Year (2012-13)		24,324,213.00	26,007,499.00	6,9%	Yes
t Subsequent Year (2013-14)	ļ	22,568,906.00	22,568,906.00	0.0%	No
nd Subsequent Year (2014-15)	ļ	22,827,994.00	22,827,994.00	0.0%	No No
, ,				4 0044 45	
Explanation: (regular if Yes)	Primarily 20	12-13 includes budgeted prior yea	ar carry-over not included in 2013-1	4 DUI 2014-13.	

(required if Yes)

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6B. Calculating the District's C	hange in Total Op	erating Revenues and F	Expenditures		
DATA ENTRY: All data are extrac	cted or calculated.				
Object Range / Fiscal Year	P	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
	- Cottant and D	(D4)on EA)			
Total Federal, Other State,	, and Other Local Re	70.131.701.00	75,078,007.00	7.1%	Not Met
Current Year (2012-13)	<del>                                     </del>	65,068,945.00	67,589,590.00	3.9%	Met
1st Subsequent Year (2013-14) 2nd Subsequent Year (2014-15)		64,961,839.00	67,482,679.00	3.9%	Met
•	l				
Total Books and Supplies,	, and Service <u>s and (</u>	Other Operating Expenditu	ures (Section 6A)	44.704	Not Met
Current Year (2012-13)		31,593,577.00	35,130,802.00	11.2% 2.3%	Met
1st Subsequent Year (2013-14)		26,778,268.00 27,032,666.00	27,392,268.00 27,646,666.00	2.3%	Met
2nd Subsequent Year (2014-15)		27,032,006,00	21,040,000.00 ;	2.070	1
20 Commission of District Tot	tel Operating Pay	onuce and Evnenditures	s to the Standard Percentage R	ange	
6C. Comparison of District Tot	(al Operating Reve	anues anu capenuscures	S to the otalicals i crosings	ango	
Da Da	easons for the project es within the standard	ted change, descriptions of the dimust be entered in Section includes budgeted prior year	anged since first interim projections by the methods and assumptions used in 6A above and will also display in the ar carry-over not included in 2013-14 har carry-over not included in 2013-14	nor 2014-15.	more of the current year or two s, if any, will be made to bring the
Other Local Revenue (linked from 6A if NOT met)					of the correct was expense.
	teasons for the projec ues within the standar	cted change, descriptions of rd must be entered in Section	anged since first interim projections to the methods and assumptions used in the firm and will also display in the	he explanation box below.	
Explanation: Books and Supplies (linked from 6A if NOT met)	Primarily 2012-13	includes prior year carry-ov	ver. 2012-13, 2013-14 and 2014-15	includes allocation for new unrestr	icted textbook program.
Explanation: Services and Other Expa	I	3 includes budgeted prior ye	ear carry-over not included in 2013-14	i nor 2014-15.	

if NOT met)

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## 7. CRITERION: Facilities Maintenance

e	FANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as
r	quired pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance Account).
7A. Dete	mining 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.

**Budget Adoption** 

1% Required

Minimum Contribution

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.

Second Interim Contribution Projected Year Totals

(Fund 01, Resource 8150,

		(Form 01CSI, Item 781)	Objects 9900-9999)	Siatus	1
1.	OMMA/RMA Contribution	2,200,068.00	4,542,959.00	Met	
2.	First Interim Contribution (information onl (Form 01CSI, First Interim, Criterion 7B,		4,542,959.00		
If statu	s is not met, enter an X in the box that best	describes why the minimum require	d contribution was not made:		
		Not applicable (district does not pa Exempt (due to district's small size Other (explanation must be provid		ool Facilities Act of 1998)	
	Explanation: (required if NOT met				

# 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.

<sup>2</sup>A 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.

District's Available Reserve Percentages (Criterion 10C, Line 9)  District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):  ATA 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 cond columns.  Projected Year Totals  Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form 01I, Objects 1000-7999)  Fiscal Year (Form MYPI, Line C) (Form MYPI, Line B11)  Fiscal Year (2012-13) (2013-14) (1204-14)  (17,288,297.00) 151,706,655.00 11.4% Not Mate Subsequent Year (2013-14)  Net Subsequent Year (2013-14) (16,019,478.89) 148,817,118.00 10.8% Not Mate Subsequent Year (2013-14)	District's Available Reserve Percentages (Criterion 10C, Line 9)  District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):  4.0%  1.8%  1	TA ENTRY: All data are extracted or calculated.				
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):  B. Calculating the District's Deficit Spending Percentages  OATA 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 econd columns.  Projected Year Totals  Net Change In Unrestricted Fund Balance (Form 01I, Section E) (Form 01I, Section E) (Form MYPI, Line C) (Form MYPI, Line B11)  Projected Year (2012-13) (17,288,297.00) 151,706,655.00 11,4% Not Mot Miles (16,019,476.89) 148,817,118.00 10,000 1	District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):  4.0%  1.8%  1.9%  1.8%  1.8%  1.8%  1.8%  1.8%  1.8%  1.8%  1.8%  1.8%  1.8%  1	•	r			
(one-third of available reserve percentage):  B. Calculating the District's Deficit Spending Percentages  ATA 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 second columns.  Projected Year Totals  Net Change in Total Unrestricted Expenditures  Unrestricted Fund Balance (Form 01I, Section E) (Form 01I, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance in Unrestricted Fund Balance (Form MYPI, Line C) (Form MYPI, Line B11) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Not M Status Year (2012-13) (If Net Change in Unrestricted Fund Balance in Unres	(one-third of available reserve percentage): 4.0% 1.8% 1.8% 1.8% 1.8% 1.8% 1.8% 1.8% 1.8	District's Available Reserve Perce	entages (Criterion 10C, Line 9)	12.0%	5.3%	5.5%
Projected Year Totals   Net Change in   Total Unrestricted Expenditures   Unrestricted Fund Balance   (Form 01I, Section E)   (Form MYPI, Line B11)	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 it columns.  Projected Year Totals  Net Change in Total Unrestricted Expenditures and Other Financing Uses and Other Financing Uses (Form 01I, Objects 1000-7999) (If Net Change in Unrestricted Fund Fiscal Year (Form MYPI, Line C) (Form MYPI, Line B11) Balance is negative, else N/A) Status  1 Year (2012-13) (17,288,297.00) 151,706,655.00 11.4% Not Met  1 Sequent Year (2013-14) (16,019,476.89) 148,817,118.00 10.8% Not Met  1 Says Add 153,756,319.00 N/A Met	District's Deficit Spending (one-third of a	Standard Percentage Levels vailable reserve percentage):	4.0%	1.8%	1.8%
ATA 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 econd columns.  Projected Year Totals  Net Change in Total Unrestricted Expenditures  Unrestricted Fund Balance (Form 01I, Section E) (Form 01I, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance is negative, else N/A) Status  Projected Year Totals  Net Change in Total Unrestricted Expenditures  and Other Financing Uses (Form 01I, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance is negative, else N/A) Status  Projected Year Totals  Net Change in Total Unrestricted Expenditures  (Form 01I, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance is negative, else N/A) Status  Projected Year Totals  Not Met Change in Total Unrestricted Expenditures  And Other Financing Uses (Form 01I, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance is negative, else N/A) Status  Projected Year Totals  Not Met Change in Unrestricted Fund Balance (Form MYPI, Line B11) Balance is negative, else N/A) Not Met Met Met Met Met Met Met Met Met Me	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 it columns.  Projected Year Totals  Net Change in Total Unrestricted Expenditures and Other Financing Uses and Other Financing Uses (Form 01I, Objects 1000-7999) (If Net Change in Unrestricted Fund Fiscal Year (Form MYPI, Line C) (Form MYPI, Line B11) Balance is negative, else N/A) Status  1 Year (2012-13) (17,288,297.00) 151,706,655.00 11.4% Not Met  1 Sequent Year (2013-14) (16,019,476.89) 148,817,118.00 10.8% Not Met  1 Says Add 153,756,319.00 N/A Met	B. Calculating the District's Deficit Spendir	ng Percentages			
Projected Year Totals   Net Change In Total Unrestricted Expenditures   Unrestricted Fund Balance   (Form 01I, Section E)   (Form 01I, Objects 1000-7999)   (If Net Change in Unrestricted Fund Fiscal Year (2012-13)   (17,288,297.00)   (15,019,476.89)   (16,019,47	Net Change In		REVEL evicto data for the fu	o subsequent years will be extract	ed: if not, enter data for the two subsequences	ent vears into the first and
Net Change In	Net Change in Unrestricted Expenditures and Other Financing Uses (Form 01I, Section E) (Form 01I, Objects 1000-7999) (If Net Change in Unrestricted Fund Fiscal Year (Form MYPI, Line C) (Form MYPI, Line B11) (Form MYPI,	)ATA ENTRY: Current Year data are extracted. If Po econd columns.	omi wypi exists, data ioi tile tw	O Subsequent years will be extract	out, it thou without accounts the sine sine sine sine	
Unrestricted Fund Balance (Form 01I, Section E) (Form 01I, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance (Form 01I, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (Form MYPI, Line C) (Form MYPI, Line B11) (Balance is negative, else N/A) (Statu Current Year (2012-13) (17,288,297.00) 151,706,655.00 11.4% Not Model of the N	Unrestricted Fund Balance					
Fiscal Year   (Form 01 , Section E) (Form 01 , Objects 1000-7999) (If Net Change in Unrestricted Fund Balance is negative, else N/A)   Status Current Year (2012-13)   (17,288,297.00)   151,706,655.00   11.4%   Not Material Subsequent Year (2013-14)   (16,019,476.89)   148,817,118.00   10.8%   Not Material Subsequent Year (2013-14)   (16,019,476.89)   (16,019,476.89)   (16,019,476.89)   (16,019,476.89)   (17,019,476.89)	Fiscal Year   Form 011, Section E   Form 011, Objects 1000-7999   (If Net Change in Unrestricted Fund (Form MYPI, Line C) (Form MYPI, Line B11)   Balance is negative, else N/A)   Status		Projected \	Year Totals		
Fiscal Year         (Form MYPI, Line C)         (Form MYPI, Line B11)         Balance is negative, else N/A)         Statu           Current Year (2012-13)         (17,288,297.00)         151,706,655.00         11.4%         Not M           Ist Subsequent Year (2013-14)         (16,019,476.89)         148,817,118.00         10.8%         Not M	Fiscal Year         (Form MYPI, Line C)         (Form MYPI, Line B11)         Balance is negative, else N/A)         Status           nt Year (2012-13)         (17,288,297.00)         151,706,655.00         11.4%         Not Met           bsequent Year (2013-14)         (16,019,476.89)         148,817,118.00         10.8%         Not Met           ubsequent Year (2014-15)         638,491.44         153,756,319.00         N/A         Met			Total Unrestricted Expenditures		
Current Year (2012-13) (17,288,297.00) 151,706,655.00 11.4% Not M Not M St Subsequent Year (2013-14) (16,019,476.89) 148,817,118.00 10.8% Not M	151,706,655.00		Net Change in Unrestricted Fund Balance	Total Unrestricted Expenditures and Other Financing Uses		
t Subsequent Year (2013-14) (16,019,476.89) 148,817,118.00 10.8% Not M	tr Year (2012-13) (17,26,297,00) (19,105,003.00 Not Met besequent Year (2013-14) (16,019,476.89) 148,817,118.00 10.8% Not Met besequent Year (2014-15) 638,491.44 153,756,319.00 N/A Met		Net Change in Unrestricted Fund Balance (Form 01l, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999)	(If Net Change in Unrestricted Fund	Statue
st Subsequent 1ear (2013-14)	psequent Year (2014-15) (15,615,1016) (15,61		Net Change In Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	
had Cultipopulant Vapr (2014-15)   535,491,44   133,730,313,90   1973	ubsequent Year (2014-15) 030,491.44   100,100,000	Current Year (2012-13)	Net Change in Unrestricted Fund Balance (Form 01l, Section E) (Form MYPI, Line C) (17,288,297.00)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 151,706,655.00	(If Net Change in Unrestricted Fund Balance is negative, else N/A) 11.4%	Not Met
ild Subsequalit (edi (2014-10)	omparison of District Deficit Spending to the Standard	current Year (2012-13) st Subsequent Year (2013-14)	Net Change in Unrestricted Fund Balance (Form 01l, Section E) (Form MYPI, Line C) (17,288,297.00) (16,019,476.89)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 151,706,655.00 148,817,118.00	(If Net Change in Unrestricted Fund Balance is negative, else N/A) 11.4% 10.8%	Not Met Not Met
College Deficie Counting to the Standard	omparison of District Dentit Spending to the Standard	Current Year (2012-13)	Net Change in Unrestricted Fund Balance (Form 01l, Section E) (Form MYPI, Line C) (17,288,297.00) (16,019,476.89)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 151,706,655.00 148,817,118.00	(If Net Change in Unrestricted Fund Balance is negative, else N/A) 11.4% 10.8%	Not Met Not Met
3C. Comparison of District Dentity Spending to the Standard		Current Year (2012-13)  Ist Subsequent Year (2013-14)  2nd Subsequent Year (2014-15)	Net Change in Unrestricted Fund Balance (Form 01l, Section E) (Form MYPI, Line C) (17,288,297.00) (16,019,476.89) 638,491.44	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 151,706,655.00 148,817,118.00	(If Net Change in Unrestricted Fund Balance is negative, else N/A) 11.4% 10.8%	Not Met Not Met
		urrent Year (2012-13) at Subsequent Year (2013-14) and Subsequent Year (2014-15)  C. Comparison of District Deficit Spending  ATA ENTRY: Enter an explanation if the standard	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (17,288,297.00) (16,019,476.89) 638,491.44  g to the Standard is not met.	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)  151,706,655.00  148,817,118.00  153,756,319.00	(If Net Change in Unrestricted Fund Balance is negative, else N/A)  11.4%  10.8%  N/A	Not Met Not Met Met
to a support of the control of the control of the current year or two subsequent fiscal years. Provide re	deficit spending, a description of the methods and assumptions used in parancing the unrestricted budget, and what changes will be made to orbital with the deficit spending.	current Year (2012-13) st Subsequent Year (2013-14) and Subsequent Year (2014-15)  IC. Comparison of District Deficit Spending  DATA ENTRY: Enter an explanation if the standard  1a. STANDARD NOT MET - Unrestricted deficit spending, a description of the metho	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (17,288,297.00) (16,019,476.89) 638,491.44  g to the Standard  is not met.  iit spending has exceeded the sides and assumptions used in ba	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)  151,706,655.00  148,817,118.00  153,756,319.00	(If Net Change in Unrestricted Fund Balance is negative, else N/A)  11.4%  10.8%  N/A	Not Met Not Met Met
<ol> <li>STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide redeficit spending, a description of the methods and assumptions used in batancing the unrestricted budget, and what changes will be made to ensure that the budget deficit spending.</li> </ol>	deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to chear and assumptions used in balancing the unrestricted budget, and what changes will be made to chear a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to chear a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to chear a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to chear a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to chear a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to chear a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to chear a description of the methods and assumption of the methods and the changes are the changes of the changes and the changes are the changes of the changes and the changes are the changes of the changes are the changes of the changes are the changes and the changes are the changes and the changes are the changes are the changes and the changes are the ch	strent Year (2012-13) st Subsequent Year (2013-14) and Subsequent Year (2014-15)  C. Comparison of District Deficit Spending  DATA ENTRY: Enter an explanation if the standard  1a. STANDARD NOT MET - Unrestricted deficit spending, a description of the method eliminated or are balanced within the standard	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (17,288,297.00) (16,019,476.89) 638,491.44  g to the Standard is not met.  it spending has exceeded the stand assumptions used in balard.	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)  151,706,655.00  148,817,118.00  153,756,319.00  tandard percentage level in any of lancing the unrestricted budget, and	(If Net Change in Unrestricted Fund Balance is negative, else N/A)  11.4%  10.8%  N/A  the current year or two subsequent fisca id what changes will be made to ensure the surrent surrent to the current	Not Met Not Met Met

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9. CRITERION: Fund and Cas	ih Balances		
A. FUND BALANCE STANDAR	RD: Projected general fund balance will be positive a	at the end of the current fiscal year and two subsequent fiscal y	ears.
9A-1. Determining if the District's G	eneral Fund Ending Balance is Positive		
			•
DATA ENTRY: Current Year data are extra	acted. If Form MYPI exists, data for the two subsequent years t	will be extracted; if not, enter data for the two subsequent years.	
	·		
	Ending Fund Balance		
	General Fund		
Fiscal Year	Projected Year Totals (Form 01I, Line F2 ) (Form MYPI, Line D2)	Status	
Current Year (2012-13)	37,358,091.84	Met	
st Subsequent Year (2013-14)	21,338,614.48	Met	
2nd Subsequent Year (2014-15)	21,977,105.92	Met	
Explanation: (required if NOT met)	neral fund ending balance is positive for the current fiscal year	B) ti two subsequent risces years.	
		, and a second s	
B. CASH BALANCE STANDA	RD: Projected general fund cash balance will be po	ositive at the end of the current fiscal year.	
9B-1. Determining if the District's E	inding Cash Balance is Positive		
	will be extracted; if not, data must be entered below.		
	Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status	
Current Year (2012-13)	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:	$\cdot$	
(required if NOT met)		

2,

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

## 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	<u>D</u>	istrict 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

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.

<sup>3</sup> 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.

·	Сигтеліt 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.

Current Year

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

1. Do vo	choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
----------	---

DO 304 0110000 to 01101000 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
if you are the SELPA AU and are excludi	ing special education pass-through funds:	
a. Enter the name(s) of the SELPA(s):		

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

(2012-13)	(2013-14)	(2014-15)
4,784,139.00	4,784,139.00	4,784,139.00

Yes

# 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.

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

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

Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
231,803,893.00	221,285,677.00	226,224,878.00
231,803,893.00	221,285,677.00 3%	226,224,878.00 3%
6,954,116.79	6,638,570.31	6,786,746.34
0.00	0.00	0.00
6,954,116.79	6,638,570.31	6,786,746.34

2nd Subsequent Vee

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

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100	Calcu	lating	fhe	District's	Available	Reserve A	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.

Reserv	e Amounts	Current Year Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrest	ricted resources 0000-1999 except Line 4)	(2012-13)	(2013-14)	(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	i		
	(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	1		
	(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.

ta. STANDARD MET - A	vaitable reserves h	ave met the	standard for the	: current veai	r and two subsec	luent fiscai ye	)ars
----------------------	---------------------	-------------	------------------	----------------	------------------	-----------------	------

Explanation:	
(required if NOT met)	

UPF	PLEMENTAL INFORMATION
ATA E	NTRY: 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?
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)?
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:

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# 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.

E 00/, to 45 0%

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

A. Identification of the District's F	Projected Contributions, Transfers, a	nd Capital Projects that m	ay Impact	the General Fund	
TA ENTRY: First Interim data that exist tracted.	will be extracted; otherwise, enter data into	the first column. Enter data into	the second	column, except for Current Year C	ontributions, which a
	First Interim	Second Interim	Percent	Amount of Change	Status
scription / Fiscal Year	(Form 01CSI, Item S5A)	Projected Year Totals	Change	Amount of Change	Status
1a. Contributions, Unrestricted Ger (Fund 01, Resources 0000-1999	neral Fund				
rent Year (2012-13)	(23,591,286.00)	(23,591,286.00)	0.0%	0.00	Met
t Subsequent Year (2013-14)	(25,820,157.00)	(25,820,157.00)	0.0%	0.00	Met
d Subsequent Year (2014-15)	(25,898,089.00)	(25,898,089.00)	0.0%	0.00	Met
1b. Transfers In, General Fund *	0.500.000.00	2,755,000.00	10.2%	255,000.00	Not Met
urrent Year (2012-13)	2,500,000.00 2,500,000,00	2,500,000.00	0.0%	0.00	Met
t Subsequent Year (2013-14) d Subsequent Year (2014-15)	22,200,000.00	22,200,000.00	0.0%	0.00	Met
in onnschaeur Lear (5014-10)					
1c. Transfers Out, General Fund *			5.551	(270.00)	B.Jd
rrent Year (2012-13)	1,015,638.00	1,015,368.00	0.0%	0.00	Met Met
t Subsequent Year (2013-14)	1,015,638.00 1,015,638.00	1,015,638.00 1,015,638.00	0.0%	0.00	Met
nd Subsequent Year (2014-15)					
Capital Project Cost Overruns     Have capital project cost overrun     the general fund operational budg	is occurred since first interim projections that get?	it may impact		No	
Have capital project cost overrun the general fund operational budg	is occurred since first interim projections tha get? g deficits in either the general fund or any of			No	
Have capital project cost overrun the general fund operational bude include transfers used to cover operating	get?	iher fund.		No	
Have capital project cost overrun the general fund operational budg include transfers used to cover operation  5B. Status of the District's Projec  ATA ENTRY: Enter an explanation if No	get? g deficits in either the general fund or any of ted Contributions, Transfers, and Ca of Met for Items 1a-1c or if Yes for Item 1d.	iher fund. pital Projects			
Have capital project cost overrun the general fund operational budg include transfers used to cover operation  5B. Status of the District's Projec  ATA ENTRY: Enter an explanation if No	get? g deficits in either the general fund or any of	iher fund. pital Projects	r the curren		ears.
Have capital project cost overrun the general fund operational budg include transfers used to cover operation  5B. Status of the District's Projec  ATA ENTRY: Enter an explanation if No	get? g deficits in either the general fund or any of ted Contributions, Transfers, and Ca of Met for Items 1a-1c or if Yes for Item 1d.	iher fund. pital Projects	r the curren		ars.
Have capital project cost overrun the general fund operational budg include transfers used to cover operation  5B. Status of the District's Projec  ATA ENTRY: Enter an explanation if No	get? g deficits in either the general fund or any of ted Contributions, Transfers, and Ca of Met for Items 1a-1c or if Yes for Item 1d.	iher fund. pital Projects	r the curren		ars.
Have capital project cost overrun the general fund operational budg include transfers used to cover operation  5B. Status of the District's Project  ATA ENTRY: Enter an explanation if No.  1a. MET - Projected contributions has	get? g deficits in either the general fund or any of ted Contributions, Transfers, and Ca of Met for Items 1a-1c or if Yes for Item 1d.	iher fund. pital Projects	r the curren		ars.
Have capital project cost overrun the general fund operational budg include transfers used to cover operation  5B. Status of the District's Project ATA ENTRY: Enter an explanation if No.  1a. MET - Projected contributions he  Explanation:	get? g deficits in either the general fund or any of ted Contributions, Transfers, and Ca of Met for Items 1a-1c or if Yes for Item 1d.	iher fund. pital Projects	r the curren		ars.
Have capital project cost overrun the general fund operational budg nclude transfers used to cover operation  5B. Status of the District's Projec  ATA ENTRY: Enter an explanation if No.  1a. MET - Projected contributions has  Explanation: (required if NOT met)	get? g deficits in either the general fund or any of ted Contributions, Transfers, and Ca of Met for items 1a-1c or if Yes for Item 1d. ave not changed since first interim projection	ipital Projects  selections by more than the standard for		year and two subsequent fiscal ye	
Have capital project cost overrun the general fund operational budg nclude transfers used to cover operation  5B. Status of the District's Projec  ATA ENTRY: Enter an explanation if No.  1a. MET - Projected contributions has  Explanation: (required if NOT met)	get? g deficits in either the general fund or any of ted Contributions, Transfers, and Ca of Met for Items 1a-1c or if Yes for Item 1d.	inpital Projects  as by more than the standard for	are than the	year and two subsequent fiscal ye	ar or subsequent two f
Have capital project cost overrun the general fund operational budg include transfers used to cover operation  5B. Status of the District's Projec  ATA ENTRY: Enter an explanation if No  1a. MET - Projected contributions has  Explanation: (required if NOT met)  1b. NOT MET - The projected transf years. Identify the amounts transf eliminating the transfers.	get? g deficits in either the general fund or any of sted Contributions, Transfers, and Capt Met for Items 1a-1c or if Yes for Item 1d. ave not changed since first interim projection	ipital Projects  as by more than the standard for the sta	ore than the	year and two subsequent fiscal ye	ar or subsequent two f
Have capital project cost overrun the general fund operational budg nclude transfers used to cover operation  55. Status of the District's Projec  ATA ENTRY: Enter an explanation if No.  1a. MET - Projected contributions has  Explanation: (required if NOT met)  1b. NOT MET - The projected transf years, Identify the amounts transf eliminating the transfers.	get?  g deficits in either the general fund or any of ted Contributions, Transfers, and Capt Met for Items 1a-1c or if Yes for Item 1d. ave not changed since first interim projection fers in to the general fund have changed sinsferred, by fund, and whether transfers are contributed.	ipital Projects  as by more than the standard for the sta	ore than the	year and two subsequent fiscal ye	ar or subsequent two f

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	It have not changed since first litterini projections by more than the standard for the current year and the subsequent house years.
Explanation: (required if NOT met)	
IO - There have been no ca	apital project cost overruns occurring since first interim projections that may impact the general fund operational budget.
Project information: (required if YES)	

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# 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.

<sup>1</sup> Include multiyear commitm	nents, multiyea	ar debt agreements, and new programs	s or contracts that result in long-t	erm obligations.	
S6A. Identification of the Distri	ct's Long-te	erm Commitments			
DATA ENTRY: If First Interim data e Extracted data may be overwritten to other data, as applicable.	xist (Form 010 update long-	CSI, Item S6A), long-term commitment term commitment data in Item 2, as ap	data will be extracted and it will plicable. If no First Interim data	only be necessary to click the appropria exist, click the appropriate buttons for ite	ate button for Item 1b. ems 1a and 1b, and enter all
a. Does your district have to (If No, skip items 1b and	ong-term (muli 2 and section	tiyear) commitments? s S6B and S6C)	Yes		
<ul> <li>b. If Yes to Item 1a, have no since first interim project</li> </ul>		(multiyear) commitments been incurre	d Yes		
if Yes to Item 1a, list (or upo benefits other than pensions	date) all new a s (OPEB); OPI	and existing multiyear commitments ar EB is disclosed in Item S7A.	d required annual debt service a	amounts. Do not include long-term comn	nitments for postemployment
- 40	# of Years	SAC Funding Sources (Revenue	S Fund and Object Codes Used	For: Service (Expenditures)	Principal Balance as of July 1, 2012
Type of Commitment Capital Leases	Remaining	Fullding Sources (Nevertue	5/	CONTROL (EMPORIENCE)	
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	<u> </u>				
Compensated Absences					
·					
Other Long-term Commitments (do		PEB):	17400		1,704,350
City of Glendale	12		7439 7139		53,999,985
Measure S GO Bond	29 17	Fund 21.2	7139		5,380,000
CREBS	<u> </u>	Tund 21.2			
	-				<del></del>
		<del></del>			
		Prior Year (2011-12) Annual Payment	Current Year (2012-13) Annual Payment	1st Subsequent Year (2013-14) Annual Payment	2пd Subsequent Year (2014-15) Annual Payment
Type of Commitment (cont	inued)	(P&I)	(P & I)	(P & I)	(P & I)
Capital Leases			4 700 444	1,267,019	1,255,894
Certificates of Participation		1,271,206 9,876,479	1,266,144 9,782,384	9,743,803	10,697,325
General Obligation Bonds Supp Early Retirement Program		9,010,419	9,102,004		
State School Building Loans					
Compensated Absences					····
Other Long-term Commitments (co	ntinued\.				
City of Glendale	minuou).	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 An	nual Payments	s: 11,256,685	12,886,582	13,353,023	12,743,853
Has total annual	payment incr	eased over prior year (2011-12)?	Yes	Yes	Yes

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S6B. Comparison of the Distri	ct's Annual Payments to Prior Year Annual Payment
DATA ENTRY: Enter an explanation	if Yes.
Yes - Annual payments for funded.	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
Explanation: (Required if Yes to increase in total annual payments)	Increase in 2012-13 due to the first Measure S Ioan payment. Increase in 2013-14 primarily due to first CREBS toan payment. Increase in 2014-15 primarily due to Measure K debt service schedule, and will be covered by Glendale property tax.
	es to Funding Sources Used to Pay Long-term Commitments
	e 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 a	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)	

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# 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. I	dentification of the District's Estimated Unfunded Liability for Postemploy	rment Benefits Other Than Pe	nsions (OPEB)	
	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data data in items 2-4.	that exist (Form 01CSI, Item S7A)	will be extracted; otherwise, ent	er First Interim and Second
1.	a. Does your district provide postemployment benefits other than pensions (OPEB)? (if No, skip items 1b-4)	Yes		
	b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?	No	•	
	c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?			
		No First Interim		
2.	OPEB Liabilities  a. OPEB actuarial accrued liability (AAL)  b. OPEB unfunded actuarial accrued liability (UAAL)	(Form 01CSI, Item S7A) 32,870,934.00 32,870,934.00	Second Interim 32,870,934.00 32,870,934.00	
	Are AAL and UAAL based on the district's estimate or an actuarial valuation?  d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Actuarial Jul 01, 2010	Actuarial Jul 01, 2010	
3.	OPEB Contributions		,	
3.	a. OPEB contributions     a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative     Measurement Method	First Interim (Form 01CSI, Item S7A)	Second Interim 3,479,207.00	
	Current Year (2012-13) 1st Subsequent Year (2013-14) 2nd Subsequent Year (2014-15)	3,479,207.00 3,479,207.00 3,479,207.00	3,479,207.00 3,479,207.00 3,479,207.00	
	<ul> <li>b. OPEB amount contributed (for this purpose, include premiums paid to a self-insura (Funds 01-70, objects 3701-3752)</li> </ul>		0.400.004.00	
	Current Year (2012-13) 1st Subsequent Year (2013-14) 2nd Subsequent Year (2014-15)	3,459,792.00 3,459,792.00 3,459,792.00	3,482,321.00 3,482,321.00 3,482,321.00	
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  Current Year (2012-13)	3,459,792.00 3,459,792.00	3,482,321.00 3,482,321.00	
	1st Subsequent Year (2013-14) 2nd Subsequent Year (2014-15)	3,459,792.00	3,482,321.00	
	d. Number of retirees receiving OPEB benefits Current Year (2012-13) 1st Subsequent Year (2013-14) 2nd Subsequent Year (2014-15)	237 237 237 237	237 237 237 237	
4.	Comments:			

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

7B. I	lentification of the District's Unfunded Liability for Self-insurar	nce Programs
ATA f	NTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First data in items 2-4.	Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second
1.	<ul> <li>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)</li> </ul>	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 (minor program). Dental, property and liab	Comp is currently "dollar one" coverage. Pre 2005 workers comp are self insured. Vision is self insured sillity 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.

		reements - Certificated (Non-mar			
IA E	NTRY: Click the appropriate Yes or No b	utton for "Status of Certificated Labor A	Agreements as of the Previous R	Reporting Period." There are no extraction	ons in this section.
				<del></del>	
us ( e al	of Certificated Labor Agreements as of I certificated labor negotiations settled as	of first interim projections?	Yes		
	If Yes, con	nplete number of FTEs, then skip to sec	ction S8B.		
	If No, cont	inue with section S8A.			
ific	ated (Non-management) Salary and Be		<b>A</b>	4 at Dubonquant Voor	2nd Subsequent Year
		Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	(2014-15)
nber e-eq	r of certificated (non-management) full- uivalent (FTE) positions	1,260.0	1,263.0	1,230.0	1,225.
<b>3</b> .	Have any salary and benefit negotiation	s been settled since first interim project	tions?n/a		
	if Yes, and	the corresponding public disclosure d	ocumeπts have been filed with t	he COE, complete questions 2 and 3.	
	If Yes, and If No, com	d the corresponding public disclosure d opiete questions 6 and 7.	locuments have not been filed w	ith the COE, complete questions 2-5.	
b.	Are any salary and benefit negotiations If Yes, co	still unsettled? mplete questions 6 and 7.	No		
otia a.	ations Settled Since First Interim Projection Per Government Code Section 3547.5(	o <u>ns</u> a), date of public disclosure board mee	ting:		
b.	Per Government Code Section 3547.5(I	b), was the collective bargaining agree	ment		
	certified by the district superintendent a	nd chief business official? te of Superintendent and CBO certifica	tion:		
3.	If Yes, dat Per Government Code Section 3547.5( to meet the costs of the collective bargar	te of Superintendent and CBO certifica o), was a budget revision adopted	tion:		
	If Yes, dat Per Government Code Section 3547.5( to meet the costs of the collective bargar	te of Superintendent and CBO certifica c), was a budget revision adopted aining agreement?	n/a	d Date:	
<b>1</b> .	If Yes, da Per Government Code Section 3547.5( to meet the costs of the collective barga If Yes, da	te of Superintendent and CBO certifica c), was a budget revision adopted aining agreement? te of budget revision board adoption:	n/a	d Date:	2nd Subsequent Year (2014-15)
<b>.</b>	If Yes, da  Per Government Code Section 3547.5( to meet the costs of the collective barge If Yes, da  Period covered by the agreement:	te of Superintendent and CBO certifica c), was a budget revision adopted aining agreement? te of budget revision board adoption:  Begin Date:	n/a En	1st Subsequent Year	,
	If Yes, da  Per Government Code Section 3547.5( to meet the costs of the collective barge If Yes, da  Period covered by the agreement:  Salary settlement:  Is the cost of salary settlement included projections (MYPs)?	te of Superintendent and CBO certifica c), was a budget revision adopted aining agreement? te of budget revision board adoption:  Begin Date:  it in the interim and multiyear  One Year Agreement	n/a En	1st Subsequent Year	,
	If Yes, da  Per Government Code Section 3547.5( to meet the costs of the collective barge If Yes, da  Period covered by the agreement:  Salary settlement:  Is the cost of salary settlement included projections (MYPs)?	te of Superintendent and CBO certifica c), was a budget revision adopted aining agreement? te of budget revision board adoption:  Begin Date:	n/a En	1st Subsequent Year	,
	If Yes, da  Per Government Code Section 3547.5( to meet the costs of the collective barge If Yes, da  Period covered by the agreement:  Salary settlement:  Is the cost of salary settlement included projections (MYPs)?	te of Superintendent and CBO certifica c), was a budget revision adopted aining agreement? te of budget revision board adoption:  Begin Date:  it in the interim and multiyear  One Year Agreement	n/a En	1st Subsequent Year	,
	If Yes, da  Per Government Code Section 3547.5( to meet the costs of the collective barge If Yes, da  Period covered by the agreement:  Salary settlement:  Is the cost of salary settlement included projections (MYPs)?	te of Superintendent and CBO certifica c), was a budget revision adopted aining agreement? te of budget revision board adoption:  Begin Date:  One Year Agreement t of salary settlement e in salary schedule from prior year	n/a En	1st Subsequent Year	,
<b>1</b> .	If Yes, da  Per Government Code Section 3547.5( to meet the costs of the collective barge If Yes, da  Period covered by the agreement:  Salary settlement:  Is the cost of salary settlement included projections (MYPs)?  Total cos % change	te of Superintendent and CBO certifica c), was a budget revision adopted aining agreement? te of budget revision board adoption:  Begin Date:  One Year Agreement t of salary settlement e in salary schedule from prior year or	n/a En	1st Subsequent Year	,
<b>1</b> .	If Yes, da  Per Government Code Section 3547.5/ to meet the costs of the collective bargs If Yes, da  Period covered by the agreement:  Salary settlement:  Is the cost of salary settlement included projections (MYPs)?  Total cos % change	te of Superintendent and CBO certifica c), was a budget revision adopted aining agreement? te of budget revision board adoption:  Begin Date:  One Year Agreement t of salary settlement e in salary schedule from prior year  or  Multiyear Agreement	n/a En	1st Subsequent Year	,
3. 4. 5.	If Yes, da  Per Government Code Section 3547.5( to meet the costs of the collective barge If Yes, da  Period covered by the agreement:  Salary settlement:  Is the cost of salary settlement included projections (MYPs)?  Total cos % change Total cos % change (may enter	te of Superintendent and CBO certifica c), was a budget revision adopted aining agreement? te of budget revision board adoption:  Begin Date:  Cone Year Agreement at of salary settlement e in salary schedule from prior year or Multiyear Agreement at of salary settlement e in salary schedule from prior year	n/a  En  Current Year (2012-13)	1st Subsequent Year (2013-14)	,

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

<u>Negotia</u>	ations 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			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Health and Welfare (H&W) Benefits	(2012-13)	(2013-14)	(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			
Certifi Since	cated (Non-management) Prior Year Settlements Negotiated First Interim Projections			
Are an	y new costs negotiated since first interim projections for prior year nents included in the interim?			
20111011	If Yes, amount of new costs included In the interim and MYPs If Yes, explain the nature of the new costs:			
				<del></del>
				•
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Step and Column Adjustments	Сиптелt Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Certif			- · · · · · · · · · · · · · · · · · · ·	•
1.	Are step & column adjustments included in the interim and MYPs?		- · · · · · · · · · · · · · · · · · · ·	•
	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments		- · · · · · · · · · · · · · · · · · · ·	•
1. 2.	Are step & column adjustments included in the interim and MYPs?		(2013-14)  1st Subsequent Year	(2014-15)  2nd Subsequent Year
1. 2. 3.	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments	(2012-13)	(2013-14)	(2014-15)
1. 2. 3. Certif	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  icated (Non-management) Attrition (layoffs and retirements)	(2012-13)  Current Year	(2013-14)  1st Subsequent Year	(2014-15)  2nd Subsequent Year
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2012-13)  Current Year	(2013-14)  1st Subsequent Year	(2014-15)  2nd Subsequent Year
1. 2. 3. Certif	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  icated (Non-management) Attrition (layoffs and retirements)	(2012-13)  Current Year	(2013-14)  1st Subsequent Year	(2014-15)  2nd Subsequent Year
1. 2. 3. Certif 1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the Interim and MYPs?	(2012-13)  Current Year (2012-13)	(2013-14)  1st Subsequent Year (2013-14)	2014-15)  2nd Subsequent Year (2014-15)
1. 2. 3. Certif 1. 2.	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  icated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired	(2012-13)  Current Year (2012-13)	(2013-14)  1st Subsequent Year (2013-14)	2014-15)  2nd Subsequent Year (2014-15)
1. 2. 3. Certif 1. 2. CertifList of	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the Interim and MYPs?	(2012-13)  Current Year (2012-13)	(2013-14)  1st Subsequent Year (2013-14)	2014-15)  2nd Subsequent Year (2014-15)
1. 2. 3. Certif 1. 2. CertifList of	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the Interim and MYPs?	(2012-13)  Current Year (2012-13)	(2013-14)  1st Subsequent Year (2013-14)	2014-15)  2nd Subsequent Year (2014-15)
1. 2. 3. Certif 1. 2. CertifList of	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the Interim and MYPs?	(2012-13)  Current Year (2012-13)	(2013-14)  1st Subsequent Year (2013-14)	2014-15)  2nd Subsequent Year (2014-15)
1. 2. 3. Certif 1. 2. CertifList of	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the Interim and MYPs?	(2012-13)  Current Year (2012-13)	(2013-14)  1st Subsequent Year (2013-14)	2014-15)  2nd Subsequent Year (2014-15)
1. 2. 3. Certif 1. 2. CertifList of	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the Interim and MYPs?	(2012-13)  Current Year (2012-13)	(2013-14)  1st Subsequent Year (2013-14)	2014-15)  2nd Subsequent Year (2014-15)
1. 2. 3. Certif 1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the Interim and MYPs?	(2012-13)  Current Year (2012-13)	(2013-14)  1st Subsequent Year (2013-14)	2014-15)  2nd Subsequent Year (2014-15)
1. 2. 3. Certif 1. 2. CertifList of	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the Interim and MYPs?	(2012-13)  Current Year (2012-13)	(2013-14)  1st Subsequent Year (2013-14)	2014-15)  2nd Subsequent Year (2014-15)

S8B. C	ost Analysis of District's Labor Agre	eements - Classified (Non-mai	nagement) Employees		
	•				
DATA E	ENTRY: Click the appropriate Yes or No but	iton for "Status of Classified Labor	Agreements as of the Previous Re	eporting Period." There are no extraction	ns in this section.
Status Were a		first interim projections? plete number of FTEs, then skip to s	section S8C. Yes		
	·	ue with section S8B.			
Classif	ied (Non-management) Salary and Bene	fit Negotiations Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Numbe FTE po	r of classified (non-management) sitions	835.0	849.0	849.0	849.0
1a.	Have any salary and benefit negotiations	been settled since first interim proje	ections? n/a		
	If Yes, and	the corresponding public disclosure the corresponding public disclosure lete questions 6 and 7.	documents have been filed with to documents have not been filed w	the COE, complete questions 2 and 3. vith the COE, complete questions 2-5.	:
1b.	Are any salary and benefit negotiations st If Yes, com	iill unsettled? plete questions 6 and 7.	No		
Negotia 2a.	ations Settled Since First Interim Projection Per Government Code Section 3547.5(a)	i <u>s</u> , date of public disclosure board me	eeting:		
2b.	Per Government Code Section 3547.5(b) certified by the district superintendent and If Yes, date	, was the collective bargalning agre d chief business official? of Superintendent and CBO certifi			
3.	Per Government Code Section 3547.5(c) to meet the costs of the collective bargaling If Yes, date	, was a budget revision adopted ning agreement? of budget revision board adoption	n/a		
4.	Period covered by the agreement:	Begin Date:	En	nd 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 projections (MYPs)?	in the interim and multiyear			
		One Year Agreement			T
	Total cost	of salary settlement			
	% change	in salary schedule from prior year			
	Total cost	Multiyear Agreement of salary settlement			
		in salary schedule from prior year r text, such as "Reopener")			
	identify the	e source of funding that will be used	d to support multiyear salary com	mitments:	
Negol	tiations Not Settled			1	
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		<u> </u>	

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

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Are costs of H&W benefit changes included in the interim and MYPs?			
Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year	<u> </u>		
Classified (Non-management) Prior Year Settlements Negotiated Since First Interim			
Are any new costs negotiated since first interim for prior year settlements noticed 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)
Sidestified (NOTI-Illandgement) Stop and Solution Majaration			
Are step & column adjustments included in the interim and MYPs?			
Cost of step & column adjustments     Percent change in step & column over prior year			
3. 1- Glocal Calange in stop & Solding Stor Prior 7-15			• · · · · · · · · · · · · · · · · · · ·
Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
<ol> <li>Are savings from attrition included in the interim and MYPs?</li> </ol>			
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	of employment, leave of absence, bonu	ses, etc.):
·			<del></del>
			····

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45.4.4.		A 01 015		
68C. Cost Analysis of District's Labor Agree	ements - Management/Supervi	sor/Confidential Employe	es	organia de la companya del companya de la companya del companya de la companya de
DATA ENTRY: Click the appropriate Yes or No butt n this section.	on for "Status of Management/Super	rvisor/Confidential Labor Agre	ements as of the Previous Reporting Peri	od." There are no extractions
Status of Management/Supervisor/Confidential I	Labor Agreements as of the Previo	ous Reporting Period		
Were all managerial/confidential labor negotiations If Yes or n/a, complete number of FTEs, the If No, continue with section SBC.	settled as of first interim projections	? Yes		
Management/Supervisor/Confidential Salary and	d 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
•	neen settled since first interim project lete question 2. ete questions 3 and 4.	tions?	A (\$0.000)	
1b. Are any salary and benefit negotiations stil		No		
Negotiations Settled Since First Interim Projections	ì			
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 projections (MYPs)?	the interim and multiyear	(2512 10)		
	salary settlement	44.17.4		<u> </u>
	alary schedule from prior year ext, such as "Reopener")			
Negotiations Not Settled	_			
<ol> <li>Cost of a one percent increase in salary at</li> </ol>	nd statutory benefits			
		Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
<ol> <li>Amount included for any tentative salary s</li> </ol>	chedule increases			<u></u>
Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	۲	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Are costs of H&W benefit changes include	ed in the interim and MYPs?	·		
2. Total cost of H&W benefits				
Percent of H&W cost paid by employer     Percent projected change in H&W cost ov	ver prior year			
Management/Supervisor/Confidential Step and Column Adjustments	·	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Are step & column adjustments included i	n the budget and MYPs?			
Cost of step & column adjustments     Percent change in step and column over p	prior year			
Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	-	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Are costs of other benefits included in the     Total cost of other benefits.	interim and MYPs?			

Percent change in cost of other benefits over prior year

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# S9. Status of Other Funds

	Analyze the status of other funds that may have negative fund balances at the end of the current riscar year. If any other had a 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.

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

ADD	TIONAL FISCAL INDICATORS	
The fol may al	lowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answ ert the reviewing agency to the need for additional review.	ver to any single indicator does not necessarily suggest a cause for concern, but
DATA	ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically co	mpleted 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)	No
	are used to determine 165 of 160)	
A2.	is the system of personnel position control independent from the payroll system?	Yes
A3.	is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No No
	•	
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	No
	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?	No
	In the district financial evotors independent of the county office system?	
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education	
MO.	Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business	
7.01	official positions within the last 12 months?	No
	,	·
When	providing comments for additional fiscal indicators, please include the item number applicable to e	ach comment.
	Comments:	
	(optional)	•
	<u> </u>	
End	of School District Second Interim Criteria and Standards Review	