

Explanation of Change from 2012-2013 2nd Interim to 2012-13 3rd Interim

UNRESTRICTED RESOURCES**GENERAL FUND****Revenue Changes****Revenue Limit Sources****Increase/Decrease**

8010-8099 Revised Revenue Limit Calculation	(58,585)
Increase of 14 ADA, offset by decrease in	
Meals for Needy Adj, Unemployment Insurance Adj,	
Pers Reduction Adj, and County Office of Ed	
Transfer adj.	
Property tax adjustment	48,876
Prior Year adjustment	15,944
Subtotal:	<u>6,235</u>

Federal Revenue

8100-8299 No change	
Subtotal:	<u>0</u>

Other State Revenue

8300-8599 Class Size Reduction	14,994
Mandated Cost Claims Reimbursement	8,372
Other State Revenue	(814)
Subtotal:	<u>22,552</u>

Other Local Revenue

8600-8799	
ROP salary/benefit adjustments	(13,509)
Other local revenue	1,071
Subtotal:	<u>(12,438)</u>

Expenditure Changes**Certificated Salaries****Increase/Decrease**

1000-1999	
Update budget - teacher salary (1101)	(130,849)
Budget Transfers - Site Lottery Subs	(38,587)
Update budget - Teacher Extra Duty	8,757
Update budget - dept heads (inadvertently removed 2nd Int)	31,009
Miscellaneous salary budget adjustments	(2,358)
Subtotal:	<u>(132,028)</u>

Classified Salaries

2000-2999	
Update budget clerical/technical/office salaries	(10,285)
Update budget - Supvrs Class Salary	8,085
Update budget - custodian salary	15,164
Adjust classified subs	17,438
Update budget - grounds salary	3,933
Update budget - M/C/G OT	3,447
Adjust miscellaneous salaries	12,687
Subtotal:	<u>50,469</u>

Employee Benefits

3000-3999	
STRS Regular Ed Pgm #1001	34,628
Health/Welfare Class - Grounds	(6,341)
Medicare	5,807
Health/Welfare Cert Abe Lincoln	(13,779)
Unemployment Insurance Class/Cert	(4,271)
Retiree Benefits Classified	(38,693)
Retiree Benefits Certificated	(70,651)
PERS Reduction Classified	(7,983)
Business services, technology	(1,859)
Miscellaneous benefit adjustments	(17,693)
Subtotal:	<u>(120,835)</u>

Materials & Supplies

4000-4999	
Supt/Board Non-Capitalized Equip	3,500
Site Lottery Budget changes	28,390
Business Svcs - Non-Capitalized Equip (3)	14,000
Misc Budget updates	18,812
Subtotal:	<u>64,702</u>

Services & Other Operating Ext

5000-5999	
Update budget - reduce legal costs	(200,000)
Update budget - reduce COPS (object 5801)	(200,000)
Update budget - Board reduce election costs	(8,861)
Update budget - Board reduce audit cost	(8,000)
Update budget - Grounds reduce services costs	(4,243)
Misc. Budget alignments and transfers	(3,022)
Subtotal:	<u>(424,126)</u>

		Capital Outlay	
		6000-6999	
		Multi-site Security Camera project	199,877
		Subtotal:	<u>199,877</u>
		Other Outgo/Indirect Costs	
		7400-7499	0
		7300-7399 Adjustment to Indirect Costs	(14,007)
		Subtotal:	<u>(14,007)</u>
Change in Revenues		Change In Expenditures	
	<u>16,349</u>		(375,948)
Other Financing Sources/Uses			
	8930-8979 Other Sources	0	
	Subtotal:	<u>0</u>	
Contributions			
	8980 Special Ed (increase to contract services, NPS tuitions, misc)	(290,601)	
	Home-to-School Transportation	(13,549)	
	Total Other Financing Sources:	Subtotal:	<u>(304,150)</u>
Net Increase/Decrease in Revenue Projections:			
	<u>(287,801)</u>		
		2012-13 2nd Interim Decrease to Fund Balance	<u>(1,170,611)</u>
		3rd Interim Projected Decrease in Fund Balance	<u>(1,082,469)</u>
		Net Increase in Ending Fund Balance:	<u>88,147</u>