

# **WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**



**Second Interim Report  
January 31, 2012**



# **West Contra Costa Unified School District**

## **2011-2012 Second Interim Report January 31, 2012**

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# **EXECUTIVE SUMMARY**

# **WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**



## **2011-2012 Second Interim Report Executive Summary**

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## **West Contra Costa Unified School District 2011-12 Second Interim Report**

### **Second Interim Financial Report Overview**

Two Interim Financial Reports are routinely required by the California Department of Education each year. Districts must submit the completed reports for review to the County Office of Education who then submits them to the State.

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal levels, as well as to the expenditure needs of the local agency. The Second Interim Report's financial projections have been updated to reflect new information received and board action taken since the original budget adoption.

The Executive Summary includes an overview of the financial data reported in the SACS (Standardized Account Code) Second Interim Report. It is provided to assist the reader in understanding the information being reported on the SACS forms. The SACS forms also include supporting reports such as the Revenue Limit Funding calculation, Average Daily Attendance estimates, Criteria and Standards and the Multi-year Projection report.

With each financial report the District is asked to project the general fund financial status through year-end, June 30, 2012. The Multi-year projection is then required to determine if the District will be financially solvent for two subsequent years, in this case through the 2013-14 fiscal year.

### **State Budget Impact on District Planning**

The District has struggled during the course of the last four years with a State budget process that causes confusion and uncertainty. The State does not realistically solve its own major deficit issues and relies on future actions with uncertain results, such as ballot initiatives or uncertain revenue projections. So for the fourth year in a row we repeat this statement: "This year the District is facing enormous financial challenges..."

On June 30, 2011, Governor Brown signed the State Budget Act and the Education Trailer Bill. The Trailer Bill included "trigger language" that, placed school district budgets on a course of mid-year uncertainties with unknown revision potential. These revisions have now become a reality for the 2011-12 school year and are included in this report. The States revenue deferral schedules coupled with the uncertainty that the funds will actually be available this year has made budget planning efforts all the more difficult.

In spite of these challenges, the West Contra Costa Unified School District Board continues to plan for and adopt fiscally responsible plans that have kept our District on strong financial footing.

## 2011-12 General Budget Information

The original adopted budget is included in the state forms for the Second Interim Report. These original items remain in place, as originally adopted by the Board in June. Since the June adoption of the 2011-12 budget several areas of the budget have been adjusted to reflect changes in funding received as well as expenditure adjustments to reflect more accurate estimates of program costs.

### General Fund Unrestricted

#### Revenue Limit

Revenue Limit funding is based mainly upon student attendance. Revenue Limit funding is the dollar amount for each student that is in attendance on average during the course of the school or fiscal year. Revenue limits are the primary revenue component of the school district's budget.

The Average Daily Attendance (ADA) of students are what drives the funding or "Revenue Limit" and is reported in both the restricted and unrestricted revenues of the District because certain ADA, such as for students in Special Education, are earned by the ADA generated in restricted programs.

Student attendance is estimated to generate \$146,873,242 of which \$7,107,208 is restricted. The balance of \$139,766,034 is 83% of the District's General Fund unrestricted revenues for the 2011-12 fiscal year. This figure includes the \$55 per pupil cut implemented by the State cutting an estimated \$1.5 million in revenue.

#### Fund Balance

After three fiscal years of decline the unrestricted ending fund balance increased based upon the unaudited actual financial reports ending June of 2011. The following table illustrates the unrestricted ending fund balance for each year end closing.

June 2007	June 2008	June 2009	June 2010	June 2011
\$28,936,748	\$21,567,077	\$20,049,661	\$15,439,421	\$18,438,897
Net Increase (Decrease):	(\$7,369,671)	(\$1,517,416)	(\$4,610,240)	\$2,999,476

The District's 2011-12 projected unrestricted ending fund balance is \$18,016,681. This balance has certain required funding designations including the State required designation for economic uncertainty.

#### Designations

Revolving Cash	\$ 70,000
Stores	\$ 230,000
Economic Uncertainty 3%	<u>\$ 8,747,217</u>

Total Designations	\$ 9,047,217
Unappropriated Balance	<u>\$ 8,969,464</u>

## **Other State and Local Revenue**

Other State Revenue includes K-3 Class Size Reduction, State Lottery and Supplemental Instruction and unrestricted Tier III programs. There is a slight increase based upon the receipt of testing and mandated cost reimbursement. Local Revenue consists of interest earnings, support from the cities of Richmond and San Pablo and other miscellaneous revenues.

## **Expenditure Summary**

The projections reflected in the Second Interim Report are a result of the analysis of year-to-date expenditures against the adopted budget. This includes a review of expenditure trends for all major categories within the budget. Staff also examines position vacancies and generates an estimate of salary and benefit savings due to unfilled (no substitute) vacancies. Actions taken by the Board, such as the additional expense for support to the law academy programs and the pay-off of the IBM debt are included in this report.

## **General Fund Restricted**

The General Fund is the operating fund of the District; it is used to account for the day-to-day operations of the District. The fund is divided into two sections, unrestricted and restricted. Restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes allowed by the grant funding or agency.

Restricted revenue funding is recognized in two different ways. Revenue subject to deferral must be expensed before revenue can be recognized for the grant/entitlement. This means that any funds received and not spent, with carryover provisions, are deferred into the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received and any funds remaining at the end of the year are recorded as a restricted ending fund balance.

The Second Interim Report includes the carryover of prior year funds through the update in restricted fund balance and the posting of deferred revenue from 10/11 into the books for 11/12. This carryover is then appropriated to the expenditure accounts according to grant guidelines and school site plans.

## **Multi Year Projection (SACS Forms)**

The multi-year projection for the Second Interim Report utilizes the County Office published assumptions which correspond with School Services of California for the development of revenue projections. This includes the 2011-12 Mid-Year cuts but assumes the Governor's tax initiative passes. This is not considered a fiscally conservative contingency plan due to the State's economic crisis, its questionable ability to fund COLA in future years and the unknown outcome of the November State election. However, due to the District's Special Reserve fund the Board is operating with the

contingency that if the November 2012 taxes do not pass it will use Special Reserves plus ending fund balance from the unrestricted general fund in order to operate the District during 2012-13.

Expenditure projections include estimated step and column increases as well as staffing changes based upon enrollment or expiration of one time funding. Supply and service expenditures utilize the California Consumer Price Index as an estimate for cost increases.

The following are the assumptions used for the development of the multi-year projections.

#### 2012-13 Assumptions

- Funded ADA: 27,300
- Revenue Limit COLA: 3.17%
- Revenue Limit Deficit: 21.66%
- California CPI: 2.1%
- Step and Column: 1.0%
- Active Health Benefits: 0%
- Retiree Health Benefits: 10%

#### 2013-14 Assumptions

- Funded ADA: 27,080
- Revenue Limit COLA: 2.40%
- Revenue Limit Deficit: 21.66%
- California CPI: 2.4%
- Step and Column: 1.0%
- Active Health Benefits: 0%
- Retiree Health Benefits: 10%

The multi-year projection using the current assumptions for 2011-12, indicates that the District will have planned deficit spending of \$422,217.

The multi-year Projection using the current assumptions for 2012-13 indicates that the District will be deficit spending in the amount of \$5.4 million; however due to the use of \$2.9 million in one-time dollars set aside by the Board in the Special Reserve Fund the deficit is reduced to \$2.5 million. This means the Board is planning to use \$2.9 million in Special Reserve funding and \$2.5 million in General Fund Balance for the 2012-13 fiscal year if the taxes in November pass.

In 2013-14 the multi-year Projections uses the assumptions listed above along with an additional transfer of Special Reserve Fund dollars in the amount of \$6.6 million.

This Multi-year projection includes the direction to keep Shannon and Lake Elementary Schools open, ongoing. It does not include adding the K-3 Class Size Reduction program into the unrestricted budget for 2012-13. The K-3 Class Size Reduction program is funded strictly from Parcel Tax dollars in 2012-13 and lowers class sizes to 28-1.

## Multi-year Fiscal Plan

### West Contra Costa is a Fiscally Responsible District

During the years of the greatest economic down turn in US history West Contra Costa Unified School District has addressed funding cuts by focusing on many of the cost saving measures pointed out through numerous fiscal reports and studies. Through the collective bargaining process contract modifications are now in place to control benefit costs and staffing in order to accomplish necessary budget savings. School and facility closures have occurred according to a plan adopted by the Board to address school facility consolidation. In addition, the Board has adopted flexibility options including modified K-3 Class size reduction and categorical flexibility. The Board has arranged for temporary inter-fund borrowing should it be necessary due to cash flow constraints. The Board has successfully run elections to improve school facilities throughout the District. The Board has also undertaken efforts to improve funding for schools by engaging in efforts to raise local taxes in support of locally controlled funds for schools. In spite of the corrective action and demonstrated fiscal responsibility, the district must still face the State's funding uncertainties as it prepares a multi-year plan. The following is a summary of various program focus areas the Board has discussed over the past year as well as information on the potential State funding shortfall.

### Parcel Tax – Local Support for Students

The parcel tax program includes support for a wide variety of services to students of the District. The parcel tax funding, renewed in November of 2008, is accounted for in a locally restricted account and is subject to the review by the Citizens Budget Advisory Committee. The current parcel tax expires in 2013-14. The following table illustrates a summary of estimated funding levels for programs in the 2011-12 school year. The District expects to collect \$9.7 in 2011-12.

<b>West Contra Costa Unified School district</b>		
<b>Measure D Parcel Tax Estimated Expenditure Budget Summary</b>		
<b>2011-12</b>		
<b>Library and athletic programs</b>	<b>\$</b>	<b>3,055,667</b>
<b>*Reduced class sizes for Kindergarten through third grade</b>	<b>\$</b>	<b>1,920,000</b>
<b>Textbooks and teaching materials</b>	<b>\$</b>	<b>1,250,000</b>
<b>Teachers and counselors</b>	<b>\$</b>	<b>2,996,124</b>
<b>Custodial support - Facilities clean and in good condition</b>	<b>\$</b>	<b>541,986</b>
<b>Grand Total</b>	<b>\$</b>	<b>9,763,777</b>

\* Parcel tax funding pays for a small portion of the K-3 CSR program

### Parcel Tax – Enhancing and Continuing Support

The Board has called for an election which will be placed on the June 5, 2012 ballot. This election can help the community raise funds for programs in local schools that the State cannot take away. The measure would provide an additional \$4 million for District schools and would extend the current parcel tax to 2016-17.

## **Maintenance and Recreation Assessment District – MRAD**

In an effort to raise and sustain funding for the school district in 1994 the District formed a Maintenance and Recreation District. In 1996 the formation of MRAD was followed by a vote of the people to continue these levies. This allows the District to levy taxes to support the maintenance and operations of fields and outdoor areas for the purpose of public use. MRAD is budgeted for 2011-12 in the amount of \$5.5 million, which pays for evening/after school custodial services, gardeners and outdoor capital projects.

## **Funding Flexibility – The Tier III Shift**

The 2009 Budget Act enacted a series of reductions to the revenues of school districts and also contained language permitting districts to seek relief from these cuts by repurposing funds from what has traditionally been restricted funding. The practical application of repurposing these funds requires that school districts either cut the programs and staffing associated with the State funds or find alternative funding sources to support the ongoing efforts of these programs.

The Board took action for 2009-10, 2010-11 and 2011-12 school years to identify the programs and estimated amounts available for the Tier III shift and used that funding to offset cuts from the State. The 2011-12 Second Interim budget includes the continued use of Tier III funding in the estimated amount of \$14.4 million. Tier III flexibility has been extended to June of 2015.

The Board has elected to keep the Adult Education Program in place at a reduced level of funding. There is an estimated \$1 million in additional Tier III funding transfer available for the District's general fund should the Board choose to downsize the Adult Education program. The multi-year projection assumes the program is funded at the same level as 2011-12 for the 2012-13 and 2013-14 school years.

The Tier III funding resolution can be found at the end of this Executive Summary and is part of the Board's adoption of the Second Interim Report.

## **Federal Stimulus Funding – Final Year 2011-12**

The intent of the American Recovery and Reinvestment Act (ARRA) and subsequent Ed Jobs federal funding was to save jobs and stimulate the economy. The 2010 Ed Jobs one time funding was more restricted than the previous ARRA funding provided by the federal government and will be spent during the 2011-12 school year. It is being used for school site level jobs and related services. The District has received \$5.4 million in funding which was budgeted for 2011-12. This funding is paying for 65 jobs; this funding helped offset the loss of the onetime ARRA funds and has been used toward the implementation of K-3 Class Size Reduction, teacher salaries and benefits as well as for site safety positions.

## **Board Priorities**

The following list of priorities was updated as of February of 2012. Items 1-6 are included in the Multi-Year projection as stated, item number 7 and 8 have not yet been

added to the budget projection. The Board has stated that it may modify these priorities prior to budget adoption.

1. Lake and Shannon Schools remain open
2. School Resource Officers at 2011-12 levels
3. Adult Education
4. K-3 Class Sizes using Parcel Tax funds = 28 to 1
5. 180 Day School Year
6. Furlough Days are restored per contracts
7. K-3 CSR – additional staffing as funding available
8. Transitional Kindergarten – 4-8 classes to start in 12-13

### **Class Size Reduction**

The 2011-12 State budget includes the continued flexibility for the K-3 Class Size Reduction program. The flexibility is designed to provide financial relief and flexibility to school districts during these difficult times. Class size flexibility legislation expires in June of 2014. In accordance with State funding flexibility, the Board has adopted a modified class size reduction program for 2011-12. Class size targets have been set at 24 for kindergarten, 20 for first and second grades and 28 for third grade. One time Ed Jobs Federal Funding and Title I carry over, in the amount of \$6.1 million, is being used to fund the program. These one-time funding sources pay for 100 teachers. Parcel tax funding is also provided in the amount of \$1.9 million toward this program, which would be roughly equivalent to the cost of 29 teachers. The combination of one time Federal funding and Parcel Tax funding pays for 129 teachers. The multi-year projection does not include the staffing costs necessary to implement the K-3 Class Size Reduction Program as it is currently configured in 2011-12, 2012-13 and beyond. The plan is to use Parcel Tax funding to reduce K-3 class sizes from 31 to 28. Other Districts in Contra Costa County have struggled to keep class size reduction in place. Few have managed to keep class sizes below 31. (See appendix for K-3 Class Size Reduction Chart)

At the October 26, 2011 Board Session on the Budget the Board re-affirmed a commitment to operate class sizes in grades K-3 as low as possible. The Board moved to use \$2.4 million toward the program in 2012-13, in addition to the Parcel Tax Commitment, as soon as a funding source can be identified. Therefore, the multi-year Projection does not include the program beyond what is funded through the current Parcel Tax (K-3 at 28:1), but staff is poised to augment the school site staffing allocations if and when the funding is available. Based upon input from school site Principals, staff recommends decreasing class sizes in grade levels (K-2) equally so that student cohorts are more easily transitioned to the next grade level. This funding model assumes that the 3<sup>rd</sup> grade would remain at 28-1, as it is currently configured.

The following table illustrates costs associated with decreasing class sizes:

<b>K-2 Class Sizes</b>	<b>Estimated Cost</b>
26	Additional \$1.8 million
24	Additional \$1.8 million, total of \$3.7 million
22	Additional \$2.2 million total of \$5.9 million
20	Additional \$2.2 million total of \$8.1 million

## **Transitional Kindergarten**

The Transitional Kindergarten program was passed into law and was piloted this year, 2011-12, with the plan to implement the program during 2012-13. The Governor's budget stated no funding would be provided for the program. Since that time there has been discussion about making the program a local decision, with funding provided only after students turn five years old, and subject to local school board approval. No clear communication has been provided from the State on the matter, as we wait for the legislature to determine the course of the budget. The Board expressed the interest to add the program to the budget plan for 2012-13. Staff has been waiting for legislative action with hopes that more positive information regarding funding options will be provided by the State. The current plan is to add between 4 and 8 classes (depending upon demand) across the District. It is estimated that the program may cost between \$834,000 and \$1 million dependent upon the number of additional classes. Revenue would be generated to help offset the cost and would be dependent upon student attendance and age of entrance.

## **Other Education Initiatives**

In addition to the K-3 Class Size Reduction Program the Board has also placed an emphasis on closing the achievement gap, Linked Learning/academy based programs, and promoting a college going culture by making the effort to offer additional advanced placement classes. In order to make progress in those areas the Board has indicated that it may wish to consider adding staff toward lowering class sizes at the secondary level, should funding become available. This was not added to the priority list in February.

## **School Resource Officers**

The School Resource Officer program carries a cost of \$1.9 million per year. It should be noted that in all cases the Police Departments at each agency offer special programs to school sites as well as special services at school events such as athletics, dances and special assemblies as a part of their contract. The 2011-12 budget, along with the multi-year projection includes the funding for this service. The Board has considered reducing the level of funding for the Resource Officers due to the financial constraints of State level funding. The most recent option discussed by the Board would be to reduce the number of officers assigned by eliminating the officers assigned to the middle schools. This approach would save an estimated \$440,000 per year.

## **Shared Commitments and Employee Concessions**

Over the past three years the Board has requested concessions from employees and through negotiations with employee groups has enacted reductions, keeping the District fiscally solvent.

In 2008-09 the executive team (Superintendent and Cabinet) took a three day furlough. In January of 2009 the entire unrepresented management team; including the executive team, were placed on a tiered capped benefit program. During the 2009-10 school year

all groups both represented and unrepresented were placed on a tiered cap program for health benefits. Employees gave up the previous retiree lifetime benefit program and began a three year plan of work year reduction with a commensurate salary reduction. In addition, teacher class sizes were increased and prep teachers were eliminated saving \$3.2 million. The work year reduction for all employees saves \$4.4 million per year. The tiered cap program saves the district \$9.9 million per year. For the employee, these types of reductions mean less take home pay. It would have been impossible to cut the number of jobs needed to enact these savings and still serve the students of this district. The Board recently settled the two open contracts with the classified unions offering one time fund balance dollars to help offset the increased employee expenses during these tough times.

Certain work year reduction agreements sunset at the end of 2011-12. Therefore projected funding, for the restoration of two work days for teachers and between five and six days for all other employees (depending on if they are 11 or 12 month employees), in the amount of \$2.5 million is included in the multi-year projection beginning in 2012-13.

### **Other Post Retirement Benefit Liability (OPEB) or Retiree Lifetime Benefits**

The Board has taken action, with the cooperation of employee groups, to substantially reduce the District's long term liability for post-employment health care. In the actuarial study completed in 2008 it was determined that the Governmental Accounting Standards Board or "GASB 34" liability was \$495 million. Had the program not been amended the GASB 34 liability would have grown to \$550 million, with the implementation of new retiree benefit provisions the GASB 34 liability is \$385 million. The District maintains an irrevocable trust fund in the amount of \$11 million which is included in the financial statements and offsets to the GASB 34 liability in the annual audited financial statements.

The District pays for retiree benefits on a pay-as-you-go basis. This requires an annual payment toward benefits of \$19.5 million. This is the cost of premiums for 2398 retiree participants; as a comparison the active employee participants number only 1969. Health premiums are estimated to go up by 10% in 2012-13, and the cost of this increase as it relates to retirees must be paid by the District. This means increasing the retiree benefit budget by \$1.9 million in 2012-13.

Effective July 1, 2010 employees of the District are no longer eligible to enter a retiree benefit program with uncapped lifetime benefits. Each union has ratified a modified retiree benefit program for existing and future employees. Had the District not implemented this plan the pay-as-you-go costs were estimated to have been \$30 million per year by 2020 and nearly \$50 million per year by 2030. This change was essential for the long term financial stability of the District and further shows the commitment to fiscal responsibility this Board has made.

### **School Closure**

The West Contra Costa Unified School District has experienced a decline in enrollment of over 5,000 students since the 2002-03 school year. School sizes in the West Contra Costa Unified School District are smaller on average than comparable school districts in

California. In order to address the structural deficit, the School Board passed a resolution on February 11, 2009 to close schools and other facilities under a three year plan.

The City of San Pablo and the City of Richmond have provided strong support since the adoption of the school closure plan and have provided financial support to keep Lake, Kennedy, Grant and Olinda schools open. The City of Richmond will continue its financial commitment to keep Kennedy, Grant and Olinda Schools open by granting the District \$1.5 million per year, this funding is assumed to be ongoing. On October 26, 2011 the Board removed Shannon and Lake Elementary Schools from the closure plan for June of 2012 at a cost of \$600,000 per year ongoing. The Board has set this as a priority since the closing of Shannon would require a commitment of capital facility funding to create additional student housing at nearby schools or it would require a re-districting (boundary change) of all the elementary schools in the northern half of the district. The cost for keeping Shannon and Lake open is included in the Multi-year Projection and ongoing.

### **Long Term Debt**

The Board has made enormous progress in eliminating long term debt during the 2011-12 fiscal year. September 7, 2011 the Board passed a resolution to begin the process required to pay off the State Loan. The multi-year projection adopted at the First Interim Report period includes the elimination of the budget necessary to fund for the State loan payment. The outstanding principal on the debt is estimated to be \$8.1 million. Staff expects to receive the final pay off figure from the Infrastructure Bank by the beginning of April 2012. The Board has received a letter from the State Superintendent, Tom Torlakson, indicating that the California Department of Education expects the conditions for the release of the State Trustee will be met by April 30, 2012. The fund balance for the Debt Service fund reserved for the State Loan is \$9 million.

The Board prioritized the use of fund balance – one time dollars – to pay off the IBM loan this fiscal year at the October 26, 2011 meeting. The IBM pay-off was completed in February 2012. The Voluntary Integration Program (VIP) outstanding debt will be paid off this year as well. This means the Board now has only one outstanding general fund long term debt obligation, the Certificate of Participation (COP). These actions relieve the District of ongoing general fund expenses and leave more of the “1990’s era” debt behind. These debt service savings were reflected in the multi-year projection at the First Interim report period and are included for Second Interim as well.

### **Governor’s Proposed Budget for 2012-13**

The January Governor’s Budget proposal represents a major effort to get through an economic crisis in an environment where the economic recovery is slow. The budget proposal is very complex and offers “flat funding” for education only if higher taxes are approved in the November election. The “flat funding” concept does not account for the fact that funding in 2011-12 was reduced due to the “mid-year triggers” enacted as a result of revenue shortfalls during the current budget cycle. The 2011-12 cuts are ongoing and further degrade education funding. The proposal also contains more than \$4 billion in cuts outside of education including major cuts and restructuring of the CalWorks program, suspending state mandates and reductions to programs such as in

home medical support services and more. Even with these cuts and the proposed new taxes the State would still be carrying a deficit in 2012-13.

### **The Tax Initiative and Mid- Year Triggers 2012-13**

The Governor's proposed tax initiative would raise an estimated \$5.5 to \$6.9 billion per year with approximately 40-50% of that revenue dedicated to support K-14 education in the "flat funding" model. It is important to note that this does not mean any new funding for our school district. The Legislative Analyst Office report review warns that this initiative relies on a volatile income tax basis and is temporary in nature. The initiative would sunset in 2016. If the measure fails the Governor's proposal includes a 2012-13 Mid-Year Trigger that would enact an estimated \$370 per pupil cut to K-12 education budgets. This cut would increase the District's deficit by over \$10 million.

### **Other Tax Initiatives – November 2012**

There are two additional initiatives that may be placed on the November 2012 ballot which raise taxes that are attributed to schools and other State programs. They are known as the "Millionaires Tax" and "Our Children Our Future".

The "Millionaires Tax" proposes to raise \$4 billion with a little more than 50% going to schools and the remaining going to other State programs. The tax proposed would be a 3% increase to for incomes between \$1 million and \$3 million. It is a permanent tax increase.

The "Our Children Our Future" initiative proposes a tax increase that would raise between \$10 and \$11 billion for Preschool through 12<sup>th</sup> grade education. The income tax would be increased for all income over \$17,346. This proposal is a temporary measure which would sunset in 2024.

School districts, as governmental agencies, rely on the numbers generated by the Governor's Office and interpreted by the State Department of Finance and the California Department of Education. The information and guidance is then shared through the County Office of Education for budget and program planning. If either of the initiatives, which are outside the Governor's budget plan, is successful the districts would receive guidance for implementation from the State and County Offices of Education on how to proceed with funding estimates.

### **Future Planning - Support Systems and Operational Driven Costs**

District plans to fund the support, operational and communication needs of the District's schools and communities have been placed on the "back burner" during these tough economic times.

The Board has taken advantage of the Tier III sweep programs to help keep the District solvent. However, by doing so, it has placed an additional burden on the Bond fund by requiring those funds to be used for capital outlay related to certain deferred projects as well as to fund certain technology upgrade. In addition, as the District opens and operates new campuses the Board should consider the level of staffing provided to keep these campuses in top operating condition. Past studies indicate the District is understaffed for the square footage we are operating in terms of the maintenance and

custodial staff. As new buildings are brought on line they bring with them an increased square footage as well as more sophisticated building components, such as technology infrastructure, climate control and sophisticated security systems. It is important to consider the number and types of staff provided to keep these investments in good working order for our students. It would be worthwhile for the Board to consider a support staff study to quantify the types and levels of staffing that are desirable for newly constructed schools.

The Communications Department was dissolved during previous budget cuts. While staff has done their best to provide communication through existing avenues the District lacks the communication outreach, both on the web and through other communication tools that would enable us to communicate the good news on our efforts to serve students and community.

The State has adopted new core curriculum standards and assessments for students without providing funding for the professional development and purchase of the new materials and systems needed to move the District into the new standards.

The costs associated with the future planning section are not included in the multi-year projection.

### **Structural Deficit**

A structural deficit is defined as an expenditure budget that equals more than the revenue budget in a "one year snapshot". In other words, can the District maintain the expenditure budget without using any Special Reserves or fund balance in the budget year? The answer is "no". The District has expenses in the budget that are greater than the anticipated revenues for 2012-13. This type of spending is like planning for the use of a savings account, so when the savings are used up the Board will need to have a plan in place to close the structural deficit.

The District's First Interim Report for 2011-12 (December Board meeting) included an estimated structural deficit of \$2.9 million for 2012-13 and \$6.6 million for the 2013-14 fiscal year. The report included the use of Special Reserve funds to back fill the two year structural deficit to create a balanced budget.

This report updates the budget for the State shortfall and Mid-Year triggers as well as updates to expenditure estimates with the net effect of increasing the underlying structural deficit by \$2.4 million for a total structural deficit of \$5.3 million for 2012-13. Once again, the use of Special Reserve funding is in place to back fill deficit spending over two years. For 2012-13 a transfer of \$2.9 million is included out of the Special Reserve Fund and in 2013-14 a \$6.6 million transfer is included. This transfer option does not fully cover the anticipated deficit in 2012-13 so the general fund balance is also decreased by \$2.5 million. The estimates used in this projection are based upon the best case scenario, assuming the Governor's November ballot initiative is successful. If the ballot initiative is unsuccessful the Governor's budget includes "Mid-Year Trigger Cuts" for 2012-13 and the Board will be faced with what is now estimated to be a \$370 per pupil cut which is \$10.1 million for West Contra Costa Unified. The updated total structural deficit is estimated to be \$15.4 million if the initiative does not pass. The Board would then need to use the entire \$10 million from the Special Reserve fund and \$5.4 million from the unrestricted ending fund balance. There would

be sufficient fund balance to cover the required 3% reserve, however the interim fiscal reports would then be "qualified" and a budget plan would need to be adopted to close the deficit prior to the adoption of the 2013-14 budget.

### **Next Steps**

The Board has reacted and responded to extraordinary budget cuts imposed by the State. In doing so, the Board has addressed many of the ongoing fiscal issues pointed out in recovery plans and management studies.

Unfortunately, it is unclear how and when the State's economy will recover. Along with that the District faces rising costs and major uncertainty for future funding. For that reason, the Board must continue to plan in order to prepare locally for the issues that are unresolved at the State level this year and next. Staff will provide the Board with budget information as it becomes available as we move toward a balanced budget for 2011-12 and beyond.

West Contra Costa Unified School District  
 Budget Flexibility Transfer for Tier III Programs  
 January 31, 2012  
 Second Interim Report  
 Appendix A

	<b>Tier III</b>	<b>Estimated</b>
<b>Resource</b>	<b>Program Name</b>	<b>2011-2012</b>
7394	Targeted Instructional Improvement Grant (TIIG)	\$ 2,787,535
7395	School and Library Improvement Block Grant	\$ 1,955,450
7393	Professional Development Block Grant	\$ 1,297,889
7080	Supplemental School Counseling Program	\$ 779,939
7392	Teacher Credentialing Block Grant (BTSA)	\$ 580,534
7325	Administrator Training	\$ 33,945
6760	Arts and Music Block Grant	\$ 420,824
6405	School Safety Block Grant	\$ 188,673
7390	Pupil Retention Block Grant	\$ 1,162,036
7055	CAHSEE Supplemental Instruction	\$ 271,761
7294	Mathematics and Reading Professional Development	\$ 223,463
7140	Gifted and Talented (GATE)	\$ 190,715
6258	PE Teacher Incentive Grants	\$ 410,918
7271	Peer Assistance Review (PAR)	\$ 122,949
7156	IMFRP	\$ 1,664,783
7276	Certificated Staff Mentoring Program	\$ 147,779
6260/6263	Alternative Credentialing	\$ 190,975
6267	National Board Certification	\$ 13,416
Fund 11	Adult Education	\$ 1,000,000
Fund 14	Deferred Maintenance	\$ 1,000,000
	<b>Total</b>	<b>\$ 14,443,584</b>
	<b>Supported Programs/General Fund</b>	
	Teacher Salary and Benefits for K-12 Education	
	GATE Support	
	Pupil Retention Program	
	Special Education Bussing	
	School Safety Staff	
	Beginning Teacher Program	

## **Section 2**

# **SUMMARY OF ALL FUNDS**

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2011-12 SECOND INTERIM**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

	GENERAL FUND		SPECIAL REVENUE FUNDS Schedule 2	CAPITAL OUTLAY FUNDS Schedule 3	OTHER FUNDS Schedule 4	DISTRICT TOTALS
	UNRESTRICTED	RESTRICTED				
<b>REVENUES</b>						
Revenue Limit Sources	\$ 139,766,034	\$ 7,107,208	\$ 146,873,242	\$ -	\$ -	\$ 146,873,242
Federal Revenues	35,464	39,326,916	39,362,380	906,437	-	51,029,307
Other State Revenues	25,565,248	37,615,730	63,180,978	-	-	70,572,977
Other Local Revenues	2,745,054	17,553,698	20,298,752	1,449,040	21,356,830	44,829,725
Total Revenues	168,111,800	101,603,552	269,715,352	2,355,477	21,356,830	313,305,251
<b>EXPENDITURES</b>						
Certificated Salaries	66,046,820	41,460,006	107,506,826	-	-	109,990,733
Classified Salaries	20,113,067	21,564,349	41,677,416	1,000,077	63,844	48,330,564
Employee Benefits	37,531,529	25,192,322	62,723,851	401,561	33,504	66,119,003
Books and Supplies	3,453,943	10,659,090	14,113,033	4,368,144	27,761	23,517,065
Services and Other Operating Expenditures	10,113,252	46,720,929	56,834,181	839,493	22,261,454	95,535,937
Capital Outlay	138,534	2,873,514	3,012,048	139,021,076	-	142,355,285
Other Outgo	6,510,179	-	6,510,179	-	8,532,279	15,139,983
Direct/Indirect Support Costs	(2,447,262)	1,643,643	(803,619)	-	-	-
Total Expenditures	141,460,062	150,113,852	291,573,914	160,391,667	30,918,842	500,988,569
<b>INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS</b>	26,651,738	(48,510,300)	(21,858,562)	1,773,446	(9,562,012)	(187,683,318)
<b>OTHER FINANCING SOURCES AND (USES)</b>						
Interfund Transfers In	2,872,000	-	2,872,000	-	-	2,872,000
Interfund Transfers Out	-	-	-	-	-	(2,872,000)
Other Sources	-	-	-	100,000,000	-	100,000,000
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	(29,945,955)	29,945,955	-	-	-	-
Total Other Financing Sources and Uses	(27,073,955)	29,945,955	2,872,000	100,000,000	-	100,000,000
<b>NET CHANGE IN FUND BALANCE</b>	(422,217)	(18,564,345)	(18,986,562)	(58,036,190)	(9,562,012)	(87,683,318)
<b>BEGINNING FUND BALANCE, JULY 1, 2011</b>	18,438,898	27,130,317	45,569,215	121,286,067	55,836,720	240,145,591
<b>PROJECTED ENDING FUND BALANCE JUNE 30, 2012</b>	\$ 18,016,681	\$ 8,565,972	\$ 26,582,653	\$ 63,249,877	\$ 46,274,708	\$ 152,462,273

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2011-12 SECOND INTERIM**

Schedule 2

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**SPECIAL REVENUE FUNDS**

	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
\$	\$	\$	\$	\$	\$	\$
Revenue Limit Sources						
Federal Revenues	303,906	567,642	9,888,942	-	-	10,760,490.00
Other State Revenues	3,287,923	2,172,463	838,338	1,093,275	-	7,391,999
Other Local Revenues	335,000	105,253	1,238,850	4,000	42,000	1,725,103
Total Revenues	3,926,829	2,845,358	11,966,130	1,097,275	42,000	19,877,592

**EXPENDITURES**

Certificated Salaries	1,350,864	1,133,043	-	-	-	2,483,907
Classified Salaries	594,152	767,673	4,227,402	-	-	5,589,227
Employee Benefits	511,762	711,349	1,736,976	-	-	2,960,087
Books and Supplies	73,814	180,957	4,753,356	-	-	5,008,127
Services and Other Operating Expenditures	233,805	83,102	522,586	-	-	839,493
Capital Outlay	-	-	322,161	-	-	322,161
Other Outgo	-	97,525	-	-	-	97,525
Direct/Indirect Support Costs	164,655	96,819	542,145	-	-	803,619
Total Expenditures	2,929,052	3,070,468	12,104,626	-	-	18,104,146

**INCREASE OF (DECREASE) IN FUND BALANCE  
RESULTING FROM OPERATIONS**

	997,777	(225,110)	(138,496)	1,097,275	42,000	1,773,446
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**OTHER FINANCING SOURCES AND (USES)**

Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	(1,000,000)	-	-	(1,000,000)	(872,000)	(2,872,000)
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	(1,000,000)	-	-	(1,000,000)	(872,000)	(2,872,000)

**NET CHANGE IN FUND BALANCE**

	(2,223)	(225,110)	(138,496)	97,275	(830,000)	(1,098,554)
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**BEGINNING FUND BALANCE, JULY 1, 2011**

	1,945,858	225,110	2,752,150	1,196,457	11,334,014	17,453,589
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**PROJECTED ENDING FUND BALANCE**

JUNE 30, 2012	\$ 1,943,635	\$ -	\$ 2,613,654	\$ 1,293,732	\$ 10,504,014	\$ 16,355,035
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**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2011-12 SECOND INTERIM**

Schedule 3

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**CAPITAL OUTLAY FUNDS**

	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE FOR CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
<b>REVENUES</b>					
Revenue Limit Sources	\$ -	\$ -	-	-	-
Federal Revenues	906,437	-	-	-	906,437
Other State Revenues	-	-	-	-	-
Other Local Revenues	500,000	176,000	5,000	768,040	1,449,040
Total Revenues	1,406,437	176,000	5,000	768,040	2,355,477

**EXPENDITURES**

Certificated Salaries	-	-	-	-	-
Classified Salaries	975,077	-	-	25,000	1,000,077
Employee Benefits	394,924	-	-	6,637	401,561
Books and Supplies	4,131,297	20,000	-	216,847	4,368,144
Services and Other Operating Expenditures	14,513,049	710,600	-	377,160	15,600,809
Capital Outlay	136,567,451	940,000	-	1,513,625	139,021,076
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	156,581,798	1,670,600	-	2,139,269	160,391,667

**INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS**

	(155,175,361)	(1,494,600)	5,000	(1,371,229)	(158,036,190)
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**OTHER FINANCING SOURCES AND (USES)**

Interfund Transfers In	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-
Other Sources	100,000,000	-	-	-	100,000,000
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	100,000,000	-	-	-	100,000,000

**NET CHANGE IN FUND BALANCE**

	(55,175,361)	(1,494,600)	5,000	(1,371,229)	(58,036,190)
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**BEGINNING FUND BALANCE, JULY 1, 2011**

	110,660,126	3,468,417	13,956	7,143,568	121,286,067
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**PROJECTED ENDING FUND BALANCE**

<b>JUNE 30, 2012</b>	\$ 55,484,765	\$ 1,973,817	\$ 18,956	\$ 5,772,339	\$ 63,249,877
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**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2011-12 SECOND INTERIM**

Schedule 4

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**OTHER FUNDS**

	BOND INTEREST AND REDEMPTION	DEBT SERVICE COMPONENT UNIT (COPS)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
REVENUES						
Revenue Limit Sources	-	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-
Other State Revenues	-	-	-	-	-	-
Other Local Revenues	-	-	35,000	1,751,000	19,570,830	21,356,830
Total Revenues	-	-	35,000	1,751,000	19,570,830	21,356,830

**EXPENDITURES**

Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	63,844	-	63,844
Employee Benefits	-	-	-	33,504	-	33,504
Books and Supplies	-	-	-	27,761	-	27,761
Services and Other Operating Expenditures	-	-	-	2,690,624	19,570,830	22,261,454
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	2,672	8,529,607	-	-	8,532,279
Direct/Indirect Support Costs	-	-	-	-	-	-
Total Expenditures	-	2,672	8,529,607	2,815,733	19,570,830	30,918,842

**INCREASE OF (DECREASE) IN FUND BALANCE  
RESULTING FROM OPERATIONS**

	-	(2,672)	(8,494,607)	(1,064,733)	-	(9,562,012)
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**OTHER FINANCING SOURCES AND (USES)**

Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-	-

**NET CHANGE IN FUND BALANCE**

	-	(2,672)	(8,494,607)	(1,064,733)	-	(9,562,012)
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**BEGINNING FUND BALANCE, JULY 1, 2011**

	32,024,202	1,276,877	9,020,381	1,800,851	11,714,409	55,836,720
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**PROJECTED ENDING FUND BALANCE  
JUNE 30, 2012**

\$	32,024,202	\$	1,274,205	\$	525,774	\$	736,118	\$	11,714,409	\$	46,274,708
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## **Section 3**

# **SECOND INTERIM REPORT STATE FORMS**

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
		2011-12			
		Board			
		Approved			
		Operating			
		Budget			
Form	Description	2011-12 Original Budget	2011-12 Board Approved Operating Budget	2011-12 Actuals to Date	2011-12 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund	G	G	G	G
121	Child Development Fund	G	G	G	G
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G	G	G	G
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund	G	G	G	G
521	Debt Service Fund for Blended Component Units	G	G	G	G
531	Tax Override Fund				
561	Debt Service Fund	G	G	G	G
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund	G	G	G	G
711	Retiree Benefit Fund	G	G	G	G
731	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
NCMOE	No Child Left Behind Maintenance of Effort				G
RLI	Revenue Limit Summary	S	S		S
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	140,887,629.00	139,762,367.00	103,542,295.32	139,766,034.00	3,667.00	0.0%
2) Federal Revenue		8100-8299	0.00	35,464.00	35,463.95	35,464.00	0.00	0.0%
3) Other State Revenue		8300-8599	25,499,633.00	25,565,248.00	10,418,946.39	25,565,248.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,721,459.00	2,745,054.00	1,168,218.91	2,745,054.00	0.00	0.0%
5) TOTAL, REVENUES			169,108,721.00	168,108,133.00	115,164,924.57	168,111,800.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	66,360,814.00	66,221,982.00	33,737,328.65	66,046,820.00	175,162.00	0.3%
2) Classified Salaries		2000-2999	19,728,052.00	19,937,903.00	10,916,153.80	20,113,067.00	(175,164.00)	-0.9%
3) Employee Benefits		3000-3999	37,232,408.00	37,531,531.00	20,803,048.30	37,531,529.00	2.00	0.0%
4) Books and Supplies		4000-4999	3,399,622.00	3,453,943.00	702,513.24	3,453,943.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,223,226.00	10,113,252.00	3,850,514.25	10,113,252.00	0.00	0.0%
6) Capital Outlay		6000-6999	111,500.00	138,534.00	100,609.86	138,534.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,510,179.00	6,510,179.00	2,356,923.96	6,510,179.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,863,535.00)	(2,447,262.00)	(734,275.51)	(2,447,262.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			138,702,266.00	141,460,062.00	71,732,816.55	141,460,062.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			30,406,455.00	26,648,071.00	43,432,108.02	26,651,738.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,872,000.00	2,872,000.00	1,436,000.00	2,872,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(32,329,067.00)	(29,945,955.00)	(15,419,297.82)	(29,945,955.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,457,067.00)	(27,073,955.00)	(13,983,297.82)	(27,073,955.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(50,612.00)	(425,884.00)	29,448,810.20	(422,217.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,438,897.85	18,438,897.85		18,438,897.85	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)			18,438,897.85	18,438,897.85		18,438,897.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,438,897.85	18,438,897.85		18,438,897.85		
2) Ending Balance, June 30 (E + F1e)			18,388,285.85	18,013,013.85		18,016,680.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	230,000.00	230,000.00		230,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,821,134.00	8,746,782.00		8,747,217.00		
Unassigned/Unappropriated Amount		9790	10,267,151.85	8,966,231.85		8,969,463.85		

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)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	93,216,540.00	91,938,647.00	47,321,364.00	91,942,314.00	3,667.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	702,088.00	698,452.00	353,530.81	698,452.00	0.00	0.0%
Timber Yield Tax		8022	1.00	4.00	0.00	4.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,508.00	3,460.00	0.00	3,460.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	48,156,319.00	48,800,331.00	49,536,487.27	48,800,331.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,123,918.00	2,483,226.00	2,323,536.95	2,483,226.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	593,109.00	900,406.00	1,431,752.31	900,406.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,368,040.00	4,227,636.00	4,227,635.88	4,227,636.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			150,163,523.00	149,052,162.00	105,194,307.22	149,055,829.00	3,667.00	0.0%
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(7,107,208.00)	(7,107,208.00)	0.00	(7,107,208.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	507,947.00	494,046.00	248,308.94	494,046.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,676,633.00)	(2,676,633.00)	(1,900,320.84)	(2,676,633.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			140,887,629.00	139,762,367.00	103,542,295.32	139,766,034.00	3,667.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						

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)
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	35,464.00	35,463.95	35,464.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	35,464.00	35,463.95	35,464.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	1,129,783.00	1,129,783.00	466,305.40	1,129,783.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	8,749,400.00	8,749,400.00	2,140,929.00	8,749,400.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	26,319.00	26,319.00	26,319.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,135,851.00	3,135,851.00	1,029,230.05	3,135,851.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	12,484,599.00	12,523,895.00	6,756,162.94	12,523,895.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			25,499,633.00	25,565,248.00	10,418,946.39	25,565,248.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		

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)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	221,459.00	221,459.00	151,227.80	221,459.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	39,137.19	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	2,400,000.00	2,423,595.00	977,853.92	2,423,595.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,721,459.00</b>	<b>2,745,054.00</b>	<b>1,168,218.91</b>	<b>2,745,054.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>169,108,721.00</b>	<b>168,108,133.00</b>	<b>115,164,924.57</b>	<b>168,111,800.00</b>	<b>3,667.00</b>	<b>0.0%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	58,158,191.00	58,055,850.00	29,120,631.78	57,880,688.00	175,162.00	0.3%
Certificated Pupil Support Salaries		1200	137,123.00	166,591.00	73,540.06	166,591.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,711,829.00	7,685,141.00	4,382,419.24	7,685,141.00	0.00	0.0%
Other Certificated Salaries		1900	353,671.00	314,400.00	160,737.57	314,400.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>66,360,814.00</b>	<b>66,221,982.00</b>	<b>33,737,328.65</b>	<b>66,046,820.00</b>	<b>175,162.00</b>	<b>0.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	345,595.00	345,510.00	169,168.10	349,678.00	(4,168.00)	-1.2%
Classified Support Salaries		2200	9,040,370.00	9,062,607.00	4,998,178.09	9,153,624.00	(91,017.00)	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	1,708,967.00	1,689,414.00	983,161.50	1,689,414.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,103,402.00	8,175,931.00	4,478,714.64	8,250,012.00	(74,081.00)	-0.9%
Other Classified Salaries		2900	529,718.00	664,441.00	286,931.47	670,339.00	(5,898.00)	-0.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>19,728,052.00</b>	<b>19,937,903.00</b>	<b>10,916,153.80</b>	<b>20,113,067.00</b>	<b>(175,164.00)</b>	<b>-0.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,490,628.00	5,360,882.00	2,757,842.60	5,350,035.00	10,847.00	0.2%
PERS		3201-3202	1,981,214.00	2,012,322.00	1,063,719.34	2,012,322.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,439,652.00	2,458,888.00	1,251,323.13	2,469,733.00	(10,845.00)	-0.4%
Health and Welfare Benefits		3401-3402	12,587,394.00	12,338,622.00	7,133,813.89	12,338,622.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,601,720.00	1,491,237.00	719,058.88	1,491,237.00	0.00	0.0%
Workers' Compensation		3601-3602	2,107,406.00	2,125,466.00	1,101,816.36	2,125,466.00	0.00	0.0%
OPEB, Allocated		3701-3702	10,778,350.00	11,499,849.00	6,648,279.81	11,499,849.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	246,044.00	244,265.00	127,194.29	244,265.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>37,232,408.00</b>	<b>37,531,531.00</b>	<b>20,803,048.30</b>	<b>37,531,529.00</b>	<b>2.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,000,000.00	2,000,000.00	68,221.52	2,000,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,309,972.00	1,381,908.00	623,817.95	1,381,908.00	0.00	0.0%
Noncapitalized Equipment		4400	89,650.00	72,035.00	10,473.77	72,035.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,399,622.00</b>	<b>3,453,943.00</b>	<b>702,513.24</b>	<b>3,453,943.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	118,050.00	159,006.00	74,850.97	159,006.00	0.00	0.0%
Dues and Memberships		5300	78,686.00	45,965.00	31,467.45	45,965.00	0.00	0.0%
Insurance		5400-5450	1,500,000.00	1,500,000.00	750,000.00	1,500,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,471,565.00	5,471,565.00	2,479,196.40	5,471,565.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,930,828.00	944,100.00	431,929.68	944,100.00	0.00	0.0%
Transfers of Direct Costs		5710	(6,320,000.00)	(6,320,000.00)	(3,160,000.00)	(6,320,000.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,700.00	6,226.00	1,012.50	6,226.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,983,197.00	6,848,237.00	3,167,986.01	6,848,237.00	0.00	0.0%
Communications		5900	1,457,200.00	1,458,153.00	74,071.24	1,458,153.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,223,226.00</b>	<b>10,113,252.00</b>	<b>3,850,514.25</b>	<b>10,113,252.00</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	111,500.00	138,534.00	100,609.86	138,534.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>111,500.00</b>	<b>138,534.00</b>	<b>100,609.86</b>	<b>138,534.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	52,000.00	52,000.00	(1,650.00)	52,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	591,101.00	591,101.00	223,788.25	591,101.00	0.00	0.0%
Other Debt Service - Principal		7439	3,867,078.00	5,867,078.00	2,134,785.71	5,867,078.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,510,179.00</b>	<b>6,510,179.00</b>	<b>2,356,923.96</b>	<b>6,510,179.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,157,700.00)	(1,643,643.00)	(689,604.51)	(1,643,643.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(705,835.00)	(803,619.00)	(44,671.00)	(803,619.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,863,535.00)</b>	<b>(2,447,262.00)</b>	<b>(734,275.51)</b>	<b>(2,447,262.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>138,702,266.00</b>	<b>141,460,062.00</b>	<b>71,732,816.55</b>	<b>141,460,062.00</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,872,000.00	2,872,000.00	1,436,000.00	2,872,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,872,000.00	2,872,000.00	1,436,000.00	2,872,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(32,329,067.00)	(29,945,955.00)	(15,419,297.82)	(29,945,955.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(32,329,067.00)	(29,945,955.00)	(15,419,297.82)	(29,945,955.00)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(30,457,067.00)	(27,073,955.00)	(13,983,297.82)	(27,073,955.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	7,107,208.00	7,107,208.00	0.00	7,107,208.00	0.00	0.0%
2) Federal Revenue		8100-8299	27,810,811.00	39,326,916.00	13,646,264.50	39,326,916.00	0.00	0.0%
3) Other State Revenue		8300-8599	34,373,065.00	37,615,730.00	21,633,936.67	37,615,730.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,642,105.00	17,553,698.00	16,413,045.92	17,553,698.00	0.00	0.0%
5) TOTAL, REVENUES			85,933,189.00	101,603,552.00	51,693,247.09	101,603,552.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	37,983,645.00	41,460,005.90	20,494,152.27	41,460,005.90	0.00	0.0%
2) Classified Salaries		2000-2999	19,747,028.00	21,394,680.70	11,114,628.08	21,564,348.70	(169,668.00)	-0.8%
3) Employee Benefits		3000-3999	24,162,745.00	25,172,535.10	13,306,682.40	25,192,322.10	(19,787.00)	-0.1%
4) Books and Supplies		4000-4999	4,586,567.00	10,702,065.66	3,412,452.67	10,659,089.66	42,976.00	0.4%
5) Services and Other Operating Expenditures		5000-5999	31,629,918.00	46,852,897.64	14,386,275.00	46,720,928.64	131,969.00	0.3%
6) Capital Outlay		6000-6999	2,734,599.00	2,873,514.00	272,453.38	2,873,514.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,157,700.00	1,643,643.00	689,604.51	1,643,643.00	0.00	0.0%
9) TOTAL, EXPENDITURES			122,002,202.00	150,099,342.00	63,676,248.31	150,113,852.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(36,069,013.00)	(48,495,790.00)	(11,983,001.22)	(48,510,300.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	32,329,067.00	29,945,955.00	15,419,297.82	29,945,955.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			32,329,067.00	29,945,955.00	15,419,297.82	29,945,955.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,739,946.00)	(18,549,835.00)	3,436,296.60	(18,564,345.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,130,316.95	27,130,316.95		27,130,316.95	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)			27,130,316.95	27,130,316.95		27,130,316.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,130,316.95	27,130,316.95		27,130,316.95		
2) Ending Balance, June 30 (E + F1e)			23,390,370.95	8,580,481.95		8,565,971.95		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	23,390,371.06	8,580,487.16		8,565,977.16		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(0.11)	(5.21)		(5.21)		

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)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	7,107,208.00	7,107,208.00	0.00	7,107,208.00	0.00	0.0%
All Other Revenue Limit								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			7,107,208.00	7,107,208.00	0.00	7,107,208.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,774,513.00	5,879,485.00	100,000.02	5,879,485.00	0.00	0.0%
Special Education Discretionary Grants		8182	908,011.00	1,290,027.00	209,849.04	1,290,027.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	19,702,158.00	29,319,573.00	12,515,272.09	29,319,573.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	242,834.00	233,081.00	24,935.16	233,081.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	1,183,295.00	2,604,750.00	796,208.19	2,604,750.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>27,810,811.00</b>	<b>39,326,916.00</b>	<b>13,646,264.50</b>	<b>39,326,916.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	17,197,393.00	17,200,658.00	9,651,984.10	17,200,658.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	386,207.00	381,381.00	174,510.60	381,381.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	5,968,537.00	6,099,037.00	3,659,422.00	6,099,037.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	1,510,808.00	1,485,541.00	698,042.40	1,485,541.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	494,391.00	494,391.00	79,914.21	494,391.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	102,441.00	102,441.47	102,441.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	107,437.00	153.68	107,437.00	0.00	0.0%
Quality Education Investment Act	7400	8590	4,285,319.00	4,124,900.00	3,712,410.00	4,124,900.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,530,410.00	7,619,944.00	3,555,058.21	7,619,944.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>34,373,065.00</b>	<b>37,615,730.00</b>	<b>21,633,936.67</b>	<b>37,615,730.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	9,749,267.00	9,750,001.00	9,750,000.35	9,750,001.00	0.00	0.0%
Other		8622	5,500,000.00	5,500,000.00	5,523,469.84	5,500,000.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,392,838.00	2,303,697.00	1,139,575.73	2,303,697.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>16,642,105.00</b>	<b>17,553,698.00</b>	<b>16,413,045.92</b>	<b>17,553,698.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>85,933,189.00</b>	<b>101,603,552.00</b>	<b>51,693,247.09</b>	<b>101,603,552.00</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	27,526,530.00	28,759,607.85	13,932,133.35	28,759,607.85	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,306,332.00	5,576,630.00	2,896,234.85	5,576,630.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,289,469.00	2,495,750.00	1,348,986.91	2,495,750.00	0.00	0.0%
Other Certificated Salaries		1900	2,861,314.00	4,628,018.05	2,316,797.16	4,628,018.05	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>37,983,645.00</b>	<b>41,460,005.90</b>	<b>20,494,152.27</b>	<b>41,460,005.90</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	10,194,444.00	10,676,877.00	5,375,647.75	10,769,118.00	(92,241.00)	-0.9%
Classified Support Salaries		2200	4,873,922.00	4,965,188.00	2,696,638.75	5,004,638.00	(39,450.00)	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	384,970.00	415,297.00	227,455.90	415,297.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,997,104.00	2,090,572.00	1,215,958.62	2,112,017.00	(21,445.00)	-1.0%
Other Classified Salaries		2900	2,296,588.00	3,246,746.70	1,598,927.06	3,263,278.70	(16,532.00)	-0.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>19,747,028.00</b>	<b>21,394,680.70</b>	<b>11,114,628.08</b>	<b>21,564,348.70</b>	<b>(169,668.00)</b>	<b>-0.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,078,248.00	3,224,504.55	1,549,820.88	3,224,504.55	0.00	0.0%
PERS		3201-3202	2,132,333.00	2,076,025.00	1,017,621.42	2,076,025.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,066,989.00	2,234,571.82	1,118,759.37	2,247,489.82	(12,918.00)	-0.6%
Health and Welfare Benefits		3401-3402	7,612,184.00	7,674,373.00	4,155,317.96	7,674,373.00	0.00	0.0%
Unemployment Insurance		3501-3502	926,251.00	1,008,113.50	507,951.22	1,010,824.50	(2,711.00)	-0.3%
Workers' Compensation		3601-3602	1,421,212.00	1,554,311.23	779,429.57	1,558,469.23	(4,158.00)	-0.3%
OPEB, Allocated		3701-3702	6,728,765.00	7,216,708.00	4,090,190.50	7,216,708.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	196,763.00	183,928.00	87,591.48	183,928.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>24,162,745.00</b>	<b>25,172,535.10</b>	<b>13,306,682.40</b>	<b>25,192,322.10</b>	<b>(19,787.00)</b>	<b>-0.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	750,000.00	1,255,416.00	901,566.74	1,255,416.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	10,765.00	(486.86)	10,765.00	0.00	0.0%
Materials and Supplies		4300	3,669,625.00	8,055,906.75	1,940,326.39	8,020,467.75	35,439.00	0.4%
Noncapitalized Equipment		4400	166,942.00	1,379,977.91	571,046.40	1,372,440.91	7,537.00	0.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,586,567.00</b>	<b>10,702,065.66</b>	<b>3,412,452.67</b>	<b>10,659,089.66</b>	<b>42,976.00</b>	<b>0.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	2,326,461.00	6,235,599.00	724,590.50	6,235,599.00	0.00	0.0%
Travel and Conferences		5200	434,126.00	844,502.00	338,642.19	843,860.00	642.00	0.1%
Dues and Memberships		5300	45,500.00	50,500.00	46,345.54	50,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	100,000.00	103,600.00	600.00	103,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,670,560.00	1,873,692.00	672,915.99	1,872,044.00	1,648.00	0.1%
Transfers of Direct Costs		5710	6,320,000.00	6,320,000.00	3,160,000.00	6,320,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	24,800.00	973.00	3,245.00	973.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,698,181.00	31,392,397.64	9,428,497.59	31,262,858.64	129,539.00	0.4%
Communications		5900	10,290.00	31,634.00	11,438.19	31,494.00	140.00	0.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>31,629,918.00</b>	<b>46,852,897.64</b>	<b>14,386,275.00</b>	<b>46,720,928.64</b>	<b>131,969.00</b>	<b>0.3%</b>

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	2,714,599.00	2,678,599.00	109,840.71	2,678,599.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	194,915.00	162,612.67	194,915.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,734,599.00</b>	<b>2,873,514.00</b>	<b>272,453.38</b>	<b>2,873,514.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,157,700.00	1,643,643.00	689,604.51	1,643,643.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,157,700.00</b>	<b>1,643,643.00</b>	<b>689,604.51</b>	<b>1,643,643.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>122,002,202.00</b>	<b>150,099,342.00</b>	<b>63,676,248.31</b>	<b>150,113,852.00</b>	<b>(14,510.00)</b>	<b>0.0%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	32,329,067.00	29,945,955.00	15,419,297.82	29,945,955.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			32,329,067.00	29,945,955.00	15,419,297.82	29,945,955.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			32,329,067.00	29,945,955.00	15,419,297.82	29,945,955.00	0.00	0.0%

2011-12 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	147,994,837.00	146,869,575.00	103,542,295.32	146,873,242.00	3,667.00	0.0%
2) Federal Revenue		8100-8299	27,810,811.00	39,362,380.00	13,681,728.45	39,362,380.00	0.00	0.0%
3) Other State Revenue		8300-8599	59,872,698.00	63,180,978.00	32,052,883.06	63,180,978.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,363,564.00	20,298,752.00	17,581,264.83	20,298,752.00	0.00	0.0%
5) TOTAL, REVENUES			255,041,910.00	269,711,685.00	166,858,171.66	269,715,352.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	104,344,459.00	107,681,987.90	54,231,480.92	107,506,825.90	175,162.00	0.2%
2) Classified Salaries		2000-2999	39,475,080.00	41,332,583.70	22,030,781.88	41,677,415.70	(344,832.00)	-0.8%
3) Employee Benefits		3000-3999	61,395,153.00	62,704,066.10	34,109,730.70	62,723,851.10	(19,785.00)	0.0%
4) Books and Supplies		4000-4999	7,986,189.00	14,156,008.66	4,114,965.91	14,113,032.66	42,976.00	0.3%
5) Services and Other Operating Expenditures		5000-5999	40,853,144.00	56,966,149.64	18,236,789.25	56,834,180.64	131,969.00	0.2%
6) Capital Outlay		6000-6999	2,846,099.00	3,012,048.00	373,063.24	3,012,048.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,510,179.00	6,510,179.00	2,356,923.96	6,510,179.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(705,835.00)	(803,619.00)	(44,671.00)	(803,619.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			260,704,468.00	291,559,404.00	135,409,064.86	291,573,914.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,662,558.00)	(21,847,719.00)	31,449,106.80	(21,858,562.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,872,000.00	2,872,000.00	1,436,000.00	2,872,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,872,000.00	2,872,000.00	1,436,000.00	2,872,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,790,558.00)	(18,975,719.00)	32,885,106.80	(18,986,562.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,569,214.80	45,569,214.80		45,569,214.80	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)			45,569,214.80	45,569,214.80		45,569,214.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,569,214.80	45,569,214.80		45,569,214.80		
2) Ending Balance, June 30 (E + F1e)			41,778,656.80	26,593,495.80		26,582,652.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	230,000.00	230,000.00		230,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	23,390,371.06	8,580,487.16		8,565,977.16		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,821,134.00	8,746,782.00		8,747,217.00		
Unassigned/Unappropriated Amount		9790	10,267,151.74	8,966,226.64		8,969,458.64		

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)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	93,216,540.00	91,938,647.00	47,321,364.00	91,942,314.00	3,667.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	702,088.00	698,452.00	353,530.81	698,452.00	0.00	0.0%
Timber Yield Tax		8022	1.00	4.00	0.00	4.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,508.00	3,460.00	0.00	3,460.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	48,156,319.00	48,800,331.00	49,536,487.27	48,800,331.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,123,918.00	2,483,226.00	2,323,536.95	2,483,226.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	593,109.00	900,406.00	1,431,752.31	900,406.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,368,040.00	4,227,636.00	4,227,635.88	4,227,636.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			150,163,523.00	149,052,162.00	105,194,307.22	149,055,829.00	3,667.00	0.0%
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(7,107,208.00)	(7,107,208.00)	0.00	(7,107,208.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	7,107,208.00	7,107,208.00	0.00	7,107,208.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	507,947.00	494,046.00	248,308.94	494,046.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,676,633.00)	(2,676,633.00)	(1,900,320.84)	(2,676,633.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			147,994,837.00	146,869,575.00	103,542,295.32	146,873,242.00	3,667.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,774,513.00	5,879,485.00	100,000.02	5,879,485.00	0.00	0.0%
Special Education Discretionary Grants		8182	908,011.00	1,290,027.00	209,849.04	1,290,027.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	19,702,158.00	29,319,573.00	12,515,272.09	29,319,573.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	242,834.00	233,081.00	24,935.16	233,081.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	1,183,295.00	2,640,214.00	831,672.14	2,640,214.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>27,810,811.00</b>	<b>39,362,380.00</b>	<b>13,681,728.45</b>	<b>39,362,380.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	17,197,393.00	17,200,658.00	9,651,984.10	17,200,658.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	386,207.00	381,381.00	174,510.60	381,381.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	5,968,537.00	6,099,037.00	3,659,422.00	6,099,037.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	1,510,808.00	1,485,541.00	698,042.40	1,485,541.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,129,783.00	1,129,783.00	466,305.40	1,129,783.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	8,749,400.00	8,749,400.00	2,140,929.00	8,749,400.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	26,319.00	26,319.00	26,319.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	3,630,242.00	3,630,242.00	1,109,144.26	3,630,242.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	102,441.00	102,441.47	102,441.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	107,437.00	153.68	107,437.00	0.00	0.0%
Quality Education Investment Act	7400	8590	4,285,319.00	4,124,900.00	3,712,410.00	4,124,900.00	0.00	0.0%
All Other State Revenue	All Other	8590	17,015,009.00	20,143,839.00	10,311,221.15	20,143,839.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>59,872,698.00</b>	<b>63,180,978.00</b>	<b>32,052,883.06</b>	<b>63,180,978.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	9,749,267.00	9,750,001.00	9,750,000.35	9,750,001.00	0.00	0.0%
Other		8622	5,500,000.00	5,500,000.00	5,523,469.84	5,500,000.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	221,459.00	221,459.00	151,227.80	221,459.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	39,137.19	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,792,838.00	4,727,292.00	2,117,429.65	4,727,292.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>19,363,564.00</b>	<b>20,298,752.00</b>	<b>17,581,264.83</b>	<b>20,298,752.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>255,041,910.00</b>	<b>269,711,685.00</b>	<b>166,858,171.66</b>	<b>269,715,352.00</b>	<b>3,667.00</b>	<b>0.0%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	85,684,721.00	86,815,457.85	43,052,765.13	86,640,295.85	175,162.00	0.2%
Certificated Pupil Support Salaries		1200	5,443,455.00	5,743,221.00	2,969,774.91	5,743,221.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,001,298.00	10,180,891.00	5,731,406.15	10,180,891.00	0.00	0.0%
Other Certificated Salaries		1900	3,214,985.00	4,942,418.05	2,477,534.73	4,942,418.05	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>104,344,459.00</b>	<b>107,681,987.90</b>	<b>54,231,480.92</b>	<b>107,506,825.90</b>	<b>175,162.00</b>	<b>0.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	10,540,039.00	11,022,387.00	5,544,815.85	11,118,796.00	(96,409.00)	-0.9%
Classified Support Salaries		2200	13,914,292.00	14,027,795.00	7,694,816.84	14,158,262.00	(130,467.00)	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	2,093,937.00	2,104,711.00	1,210,617.40	2,104,711.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	10,100,506.00	10,266,503.00	5,694,673.26	10,362,029.00	(95,526.00)	-0.9%
Other Classified Salaries		2900	2,826,306.00	3,911,187.70	1,885,858.53	3,933,617.70	(22,430.00)	-0.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>39,475,080.00</b>	<b>41,332,583.70</b>	<b>22,030,781.88</b>	<b>41,677,415.70</b>	<b>(344,832.00)</b>	<b>-0.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	8,568,876.00	8,585,386.55	4,307,663.48	8,574,539.55	10,847.00	0.1%
PERS		3201-3202	4,113,547.00	4,088,347.00	2,081,340.76	4,088,347.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,506,641.00	4,693,459.82	2,370,082.50	4,717,222.82	(23,763.00)	-0.5%
Health and Welfare Benefits		3401-3402	20,199,578.00	20,012,995.00	11,289,131.85	20,012,995.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,527,971.00	2,499,350.50	1,227,010.10	2,502,061.50	(2,711.00)	-0.1%
Workers' Compensation		3601-3602	3,528,618.00	3,679,777.23	1,881,245.93	3,683,935.23	(4,158.00)	-0.1%
OPEB, Allocated		3701-3702	17,507,115.00	18,716,557.00	10,738,470.31	18,716,557.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	442,807.00	428,193.00	214,785.77	428,193.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>61,395,153.00</b>	<b>62,704,066.10</b>	<b>34,109,730.70</b>	<b>62,723,851.10</b>	<b>(19,785.00)</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,750,000.00	3,255,416.00	969,788.26	3,255,416.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	10,765.00	(486.86)	10,765.00	0.00	0.0%
Materials and Supplies		4300	4,979,597.00	9,437,814.75	2,564,144.34	9,402,375.75	35,439.00	0.4%
Noncapitalized Equipment		4400	256,592.00	1,452,012.91	581,520.17	1,444,475.91	7,537.00	0.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,986,189.00</b>	<b>14,156,008.66</b>	<b>4,114,965.91</b>	<b>14,113,032.66</b>	<b>42,976.00</b>	<b>0.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	2,326,461.00	6,235,599.00	724,590.50	6,235,599.00	0.00	0.0%
Travel and Conferences		5200	552,176.00	1,003,508.00	413,493.16	1,002,866.00	642.00	0.1%
Dues and Memberships		5300	124,186.00	96,465.00	77,812.99	96,465.00	0.00	0.0%
Insurance		5400-5450	1,500,000.00	1,500,000.00	750,000.00	1,500,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,571,565.00	5,575,165.00	2,479,796.40	5,575,165.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,601,388.00	2,817,792.00	1,104,845.67	2,816,144.00	1,648.00	0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	28,500.00	7,199.00	4,257.50	7,199.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,681,378.00	38,240,634.64	12,596,483.60	38,111,095.64	129,539.00	0.3%
Communications		5900	1,467,490.00	1,489,787.00	85,509.43	1,489,647.00	140.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>40,853,144.00</b>	<b>56,966,149.64</b>	<b>18,236,789.25</b>	<b>56,834,180.64</b>	<b>131,969.00</b>	<b>0.2%</b>

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	2,714,599.00	2,678,599.00	109,840.71	2,678,599.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	131,500.00	333,449.00	263,222.53	333,449.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,846,099.00</b>	<b>3,012,048.00</b>	<b>373,063.24</b>	<b>3,012,048.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	52,000.00	52,000.00	(1,650.00)	52,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	591,101.00	591,101.00	223,788.25	591,101.00	0.00	0.0%
Other Debt Service - Principal		7439	3,867,078.00	5,867,078.00	2,134,785.71	5,867,078.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,510,179.00</b>	<b>6,510,179.00</b>	<b>2,356,923.96</b>	<b>6,510,179.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(705,835.00)	(803,619.00)	(44,671.00)	(803,619.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(705,835.00)</b>	<b>(803,619.00)</b>	<b>(44,671.00)</b>	<b>(803,619.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>260,704,468.00</b>	<b>291,559,404.00</b>	<b>135,409,064.86</b>	<b>291,573,914.00</b>	<b>(14,510.00)</b>	<b>0.0%</b>

2011-12 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,872,000.00	2,872,000.00	1,436,000.00	2,872,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,872,000.00	2,872,000.00	1,436,000.00	2,872,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			1,872,000.00	2,872,000.00	1,436,000.00	2,872,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	339,000.00	303,906.00	0.00	303,906.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,288,006.00	3,287,923.00	1,688,334.45	3,287,923.00	0.00	0.0%
4) Other Local Revenue		8600-8799	556,446.00	335,000.00	112,647.39	335,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,183,452.00	3,926,829.00	1,800,981.84	3,926,829.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	933,813.00	1,350,864.00	642,172.57	1,350,864.00	0.00	0.0%
2) Classified Salaries		2000-2999	356,504.00	589,902.00	303,627.14	594,152.00	(4,250.00)	-0.7%
3) Employee Benefits		3000-3999	348,533.00	511,268.00	228,106.62	511,762.00	(494.00)	-0.1%
4) Books and Supplies		4000-4999	73,012.00	73,814.00	24,079.73	73,814.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	233,200.00	238,549.00	126,845.66	233,805.00	4,744.00	2.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	76,530.00	164,655.00	0.00	164,655.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,021,592.00	2,929,052.00	1,324,831.72	2,929,052.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,161,860.00	997,777.00	476,150.12	997,777.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	1,000,000.00	500,000.00	1,000,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,000,000.00)	(1,000,000.00)	(500,000.00)	(1,000,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,161,860.00	(2,223.00)	(23,849.88)	(2,223.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,945,857.87	1,945,857.87		1,945,857.87	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,945,857.87	1,945,857.87		1,945,857.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,945,857.87	1,945,857.87		1,945,857.87		
2) Ending Balance, June 30 (E + F1e)			3,107,717.87	1,943,634.87		1,943,634.87		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,140.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	3,105,577.87	1,943,634.87		1,943,634.87		
Other Commitments	0000	9760	3,105,577.87					
Other Commitments	0000	9760		1,943,634.87				
Other Commitments	0000	9760				1,943,634.87		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	2,000.00	748.00	0.00	748.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	337,000.00	303,158.00	0.00	303,158.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>339,000.00</b>	<b>303,906.00</b>	<b>0.00</b>	<b>303,906.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	3,288,008.00	3,287,923.00	1,688,334.45	3,287,923.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,288,008.00</b>	<b>3,287,923.00</b>	<b>1,688,334.45</b>	<b>3,287,923.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,996.59	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	556,446.00	300,000.00	100,650.80	300,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	35,000.00	10,000.00	35,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>556,446.00</b>	<b>335,000.00</b>	<b>112,647.39</b>	<b>335,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>4,183,452.00</b>	<b>3,926,829.00</b>	<b>1,800,981.84</b>	<b>3,926,829.00</b>		

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 Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	800,727.00	1,217,778.00	577,659.45	1,217,778.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	133,086.00	133,086.00	64,513.12	133,086.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>933,813.00</b>	<b>1,350,864.00</b>	<b>642,172.57</b>	<b>1,350,864.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	51,400.00	133,800.00	59,927.31	133,800.00	0.00	0.0%
Classified Support Salaries		2200	86,650.00	86,650.00	54,929.06	87,900.00	(1,250.00)	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	166,542.00	267,240.00	135,255.12	270,240.00	(3,000.00)	-1.1%
Other Classified Salaries		2900	51,912.00	102,212.00	53,515.65	102,212.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>356,504.00</b>	<b>589,902.00</b>	<b>303,627.14</b>	<b>594,152.00</b>	<b>(4,250.00)</b>	<b>-0.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	77,041.00	76,695.00	36,090.94	76,695.00	0.00	0.0%
PERS		3201-3202	38,155.00	63,193.00	22,480.18	63,193.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	40,653.00	67,573.00	35,179.96	67,897.00	(324.00)	-0.5%
Health and Welfare Benefits		3401-3402	79,201.00	111,686.00	43,864.10	111,686.00	0.00	0.0%
Unemployment Insurance		3501-3502	20,775.00	31,248.00	15,222.74	31,316.00	(68.00)	-0.2%
Workers' Compensation		3601-3602	31,808.00	47,840.00	23,309.59	47,942.00	(102.00)	-0.2%
OPEB, Allocated		3701-3702	57,000.00	106,921.00	49,245.90	106,921.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,900.00	6,112.00	2,713.21	6,112.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>348,533.00</b>	<b>511,268.00</b>	<b>228,106.62</b>	<b>511,762.00</b>	<b>(494.00)</b>	<b>-0.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	1,000.00	(536.14)	1,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	73,012.00	69,814.00	22,599.35	69,814.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	3,000.00	2,016.52	3,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>73,012.00</b>	<b>73,814.00</b>	<b>24,079.73</b>	<b>73,814.00</b>	<b>0.00</b>	<b>0.0%</b>

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 Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,200.00	6,484.00	2,685.38	6,484.00	0.00	0.0%
Dues and Memberships		5300	600.00	600.00	250.00	600.00	0.00	0.0%
Insurance		5400-5450	81,000.00	81,000.00	40,500.00	81,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	45,400.00	45,400.00	16,229.07	40,656.00	4,744.00	10.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	(635.00)	(635.00)	(635.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	77,500.00	81,000.00	54,295.79	81,000.00	0.00	0.0%
Communications		5900	24,500.00	24,700.00	13,520.42	24,700.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>233,200.00</b>	<b>238,549.00</b>	<b>126,845.66</b>	<b>233,805.00</b>	<b>4,744.00</b>	<b>2.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	76,530.00	164,655.00	0.00	164,655.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>76,530.00</b>	<b>164,655.00</b>	<b>0.00</b>	<b>164,655.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,021,592.00</b>	<b>2,929,052.00</b>	<b>1,324,831.72</b>	<b>2,929,052.00</b>		

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 Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,000,000.00	1,000,000.00	500,000.00	1,000,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			1,000,000.00	1,000,000.00	500,000.00	1,000,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			(1,000,000.00)	(1,000,000.00)	(500,000.00)	(1,000,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	300,000.00	567,642.00	567,641.91	567,642.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,137,984.00	2,172,463.00	0.00	2,172,463.00	0.00	0.0%
4) Other Local Revenue		8600-8799	127,972.00	105,253.00	62,454.57	105,253.00	0.00	0.0%
5) TOTAL, REVENUES			2,565,956.00	2,845,358.00	630,096.48	2,845,358.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,125,971.00	1,133,043.00	561,466.02	1,133,043.00	0.00	0.0%
2) Classified Salaries		2000-2999	498,781.00	765,240.00	358,420.31	767,673.00	(2,433.00)	-0.3%
3) Employee Benefits		3000-3999	656,799.00	711,067.00	363,384.24	711,349.00	(282.00)	0.0%
4) Books and Supplies		4000-4999	72,420.00	183,672.00	39,086.75	180,957.00	2,715.00	1.5%
5) Services and Other Operating Expenditures		5000-5999	27,300.00	83,102.00	43,009.10	83,102.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	97,525.00	97,525.00	28,821.40	97,525.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	87,160.00	96,819.00	44,671.00	96,819.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,565,956.00	3,070,468.00	1,438,858.82	3,070,468.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(225,110.00)	(808,762.34)	(225,110.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(225,110.00)	(808,762.34)	(225,110.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	225,109.71	225,109.71		225,109.71	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)			225,109.71	225,109.71		225,109.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225,109.71	225,109.71		225,109.71		
2) Ending Balance, June 30 (E + F1e)			225,109.71	(0.29)		(0.29)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	225,109.61	0.22		0.22		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.10	0.10		0.10		
Other Assignments	0000	9780	0.10					
Other Assignments	0000	9780		0.10				
Other Assignments	0000	9780				0.10		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.61)		(0.61)		

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 Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	300,000.00	567,642.00	567,641.91	567,642.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			300,000.00	567,642.00	567,641.91	567,642.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	2,137,984.00	2,172,463.00	0.00	2,172,463.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			2,137,984.00	2,172,463.00	0.00	2,172,463.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(229.13)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	13,538.36	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	127,972.00	105,253.00	49,145.34	105,253.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			127,972.00	105,253.00	62,454.57	105,253.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			2,565,956.00	2,845,358.00	630,096.48	2,845,358.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,026,336.00	1,032,476.00	503,896.53	1,032,476.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	54,831.00	54,393.00	31,729.04	54,393.00	0.00	0.0%
Other Certificated Salaries		1900	44,804.00	46,174.00	25,840.45	46,174.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,125,971.00</b>	<b>1,133,043.00</b>	<b>561,466.02</b>	<b>1,133,043.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	443,740.00	467,884.00	210,407.51	467,884.00	0.00	0.0%
Classified Support Salaries		2200	0.00	753.00	752.80	753.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	55,041.00	143,022.00	85,000.81	144,955.00	(1,933.00)	-1.4%
Other Classified Salaries		2900	0.00	153,581.00	62,259.19	154,081.00	(500.00)	-0.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>498,781.00</b>	<b>765,240.00</b>	<b>358,420.31</b>	<b>767,673.00</b>	<b>(2,433.00)</b>	<b>-0.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	92,748.00	93,486.00	43,915.14	93,486.00	0.00	0.0%
PERS		3201-3202	64,942.00	50,767.00	22,886.38	50,767.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	62,452.00	75,915.00	35,038.32	76,099.00	(184.00)	-0.2%
Health and Welfare Benefits		3401-3402	193,265.00	216,437.00	114,376.21	216,437.00	0.00	0.0%
Unemployment Insurance		3501-3502	28,307.00	29,140.00	14,807.55	29,179.00	(39.00)	-0.1%
Workers' Compensation		3601-3602	40,038.00	46,793.00	22,674.07	46,852.00	(59.00)	-0.1%
OPEB, Allocated		3701-3702	166,500.00	192,752.00	107,117.94	192,752.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	8,547.00	5,777.00	2,568.63	5,777.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>656,799.00</b>	<b>711,067.00</b>	<b>363,384.24</b>	<b>711,349.00</b>	<b>(282.00)</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	72,420.00	183,672.00	39,086.75	180,957.00	2,715.00	1.5%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>72,420.00</b>	<b>183,672.00</b>	<b>39,086.75</b>	<b>180,957.00</b>	<b>2,715.00</b>	<b>1.5%</b>

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 Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	2,056.00	1,955.70	2,056.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	27,300.00	43,000.00	36,462.40	43,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	38,046.00	4,591.00	38,046.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>27,300.00</b>	<b>83,102.00</b>	<b>43,009.10</b>	<b>83,102.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	97,525.00	97,525.00	28,821.40	97,525.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>97,525.00</b>	<b>97,525.00</b>	<b>28,821.40</b>	<b>97,525.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	87,160.00	96,819.00	44,671.00	96,819.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>87,160.00</b>	<b>96,819.00</b>	<b>44,671.00</b>	<b>96,819.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,565,956.00</b>	<b>3,070,468.00</b>	<b>1,438,858.82</b>	<b>3,070,468.00</b>		

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 Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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 Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,888,942.00	9,888,942.00	4,696,654.67	9,888,942.00	0.00	0.0%
3) Other State Revenue		8300-8599	838,338.00	838,338.00	353,269.06	838,338.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,238,850.00	1,238,850.00	555,372.45	1,238,850.00	0.00	0.0%
5) TOTAL, REVENUES			11,966,130.00	11,966,130.00	5,605,296.18	11,966,130.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,175,554.00	4,175,554.00	2,391,002.04	4,227,402.00	(51,848.00)	-1.2%
3) Employee Benefits		3000-3999	1,704,123.00	1,730,985.00	949,500.64	1,736,976.00	(5,991.00)	-0.3%
4) Books and Supplies		4000-4999	4,900,000.00	4,753,356.00	2,577,227.22	4,753,356.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	516,350.00	522,586.00	224,184.72	522,586.00	0.00	0.0%
6) Capital Outlay		6000-6999	250,000.00	380,000.00	99,743.21	322,161.00	57,839.00	15.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	542,145.00	542,145.00	0.00	542,145.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,088,172.00	12,104,626.00	6,241,657.83	12,104,626.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(122,042.00)	(138,496.00)	(636,361.65)	(138,496.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(122,042.00)	(138,496.00)	(636,361.65)	(138,496.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,752,149.98	2,752,149.98		2,752,149.98	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)			2,752,149.98	2,752,149.98		2,752,149.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,752,149.98	2,752,149.98		2,752,149.98		
2) Ending Balance, June 30 (E + F1e)			2,630,107.98	2,613,653.98		2,613,653.98		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,603,205.64	2,586,751.64		2,586,751.64		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	26,902.35	26,902.35		26,902.35		
Other Commitments	0000	9760	26,902.35					
Other Commitments	0000	9760		26,902.35				
Other Commitments	0000	9760				26,902.35		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(0.01)	(0.01)		(0.01)		

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 Column B & D (F)
<b>REVENUE LIMIT SOURCES</b>								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	9,888,942.00	9,888,942.00	4,696,654.67	9,888,942.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			9,888,942.00	9,888,942.00	4,696,654.67	9,888,942.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	838,338.00	838,338.00	353,269.06	838,338.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			838,338.00	838,338.00	353,269.06	838,338.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,233,850.00	1,233,850.00	544,183.66	1,233,850.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(0.53)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	5,000.00	5,000.00	11,189.32	5,000.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,238,850.00	1,238,850.00	555,372.45	1,238,850.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			11,966,130.00	11,966,130.00	5,605,296.18	11,966,130.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	3,777,244.00	3,777,244.00	2,152,385.45	3,826,092.00	(48,848.00)	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	188,227.00	188,227.00	109,798.64	188,227.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	210,083.00	210,083.00	127,969.94	213,083.00	(3,000.00)	-1.4%
Other Classified Salaries		2900	0.00	0.00	848.01	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			4,175,554.00	4,175,554.00	2,391,002.04	4,227,402.00	(51,848.00)	-1.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	333,396.00	333,396.00	179,514.34	333,396.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	312,574.00	312,574.00	177,238.07	316,452.00	(3,878.00)	-1.2%
Health and Welfare Benefits		3401-3402	408,732.00	408,732.00	204,190.00	408,732.00	0.00	0.0%
Unemployment Insurance		3501-3502	65,887.00	65,887.00	38,624.24	66,720.00	(833.00)	-1.3%
Workers' Compensation		3601-3602	100,819.00	100,819.00	59,172.90	102,099.00	(1,280.00)	-1.3%
OPEB, Allocated		3701-3702	442,500.00	469,362.00	268,795.02	469,362.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	40,215.00	40,215.00	21,966.07	40,215.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,704,123.00	1,730,985.00	949,500.64	1,736,976.00	(5,991.00)	-0.3%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	300,000.00	382,567.00	121,149.43	382,567.00	0.00	0.0%
Noncapitalized Equipment		4400	50,000.00	60,789.00	16,128.07	60,789.00	0.00	0.0%
Food		4700	4,550,000.00	4,310,000.00	2,439,949.72	4,310,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			4,900,000.00	4,753,356.00	2,577,227.22	4,753,356.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	25,000.00	25,000.00	6,825.24	25,000.00	0.00	0.0%
Dues and Memberships		5300	150.00	150.00	0.00	150.00	0.00	0.0%
Insurance		5400-5450	150,000.00	150,000.00	75,000.00	150,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	150,000.00	150,000.00	65,206.69	150,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	150,000.00	150,000.00	71,274.38	150,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(60,800.00)	(54,564.00)	(40,084.90)	(54,564.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,000.00	100,000.00	45,327.92	100,000.00	0.00	0.0%
Communications		5900	2,000.00	2,000.00	635.41	2,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>516,350.00</b>	<b>522,586.00</b>	<b>224,184.72</b>	<b>522,586.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	250,000.00	380,000.00	99,743.21	322,161.00	57,839.00	15.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>250,000.00</b>	<b>380,000.00</b>	<b>99,743.21</b>	<b>322,161.00</b>	<b>57,839.00</b>	<b>15.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	542,145.00	542,145.00	0.00	542,145.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>542,145.00</b>	<b>542,145.00</b>	<b>0.00</b>	<b>542,145.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>12,088,172.00</b>	<b>12,104,626.00</b>	<b>6,241,657.83</b>	<b>12,104,626.00</b>		

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 Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	1,093,275.00	1,093,275.00	1,093,275.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	4,000.00	2,082.37	4,000.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	1,097,275.00	1,095,357.37	1,097,275.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	1,097,275.00	1,095,357.37	1,097,275.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,000,000.00	500,000.00	1,000,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(1,000,000.00)	(500,000.00)	(1,000,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	97,275.00	595,357.37	97,275.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,196,457.06	1,196,457.06		1,196,457.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,196,457.06	1,196,457.06		1,196,457.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,196,457.06	1,196,457.06		1,196,457.06		
2) Ending Balance, June 30 (E + F1e)			1,196,457.06	1,293,732.06		1,293,732.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,196,457.06	1,293,732.06		1,293,732.06		
Other Commitments	0000	9760	1,196,457.06					
Other Commitments	0000	9760		1,293,732.06				
Other Commitments	0000	9760				1,293,732.06		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	1,093,275.00	1,093,275.00	1,093,275.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	1,093,275.00	1,093,275.00	1,093,275.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	4,000.00	2,082.37	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	4,000.00	2,082.37	4,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	1,097,275.00	1,095,357.37	1,097,275.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	1,000,000.00	500,000.00	1,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,000,000.00	500,000.00	1,000,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)								
			0.00	(1,000,000.00)	(500,000.00)	(1,000,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,000.00	42,000.00	21,170.53	42,000.00	0.00	0.0%
5) TOTAL, REVENUES			42,000.00	42,000.00	21,170.53	42,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			42,000.00	42,000.00	21,170.53	42,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	872,000.00	872,000.00	436,000.00	872,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(872,000.00)	(872,000.00)	(436,000.00)	(872,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(830,000.00)	(830,000.00)	(414,829.47)	(830,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,334,013.99	11,334,013.99		11,334,013.99	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,334,013.99	11,334,013.99		11,334,013.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,334,013.99	11,334,013.99		11,334,013.99		
2) Ending Balance, June 30 (E + F1e)			10,504,013.99	10,504,013.99		10,504,013.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	10,504,013.99	10,504,013.99		10,504,013.99		
Other Assignments	0000	9780	10,504,013.99					
Other Assignments	0000	9780		10,504,013.99				
Other Assignments	0000	9780				10,504,013.99		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	42,000.00	42,000.00	21,170.53	42,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			42,000.00	42,000.00	21,170.53	42,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			42,000.00	42,000.00	21,170.53	42,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	872,000.00	872,000.00	436,000.00	872,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			872,000.00	872,000.00	436,000.00	872,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>			(872,000.00)	(872,000.00)	(436,000.00)	(872,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	906,437.00	906,437.00	906,437.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500,000.00	500,000.00	218,958.74	500,000.00	0.00	0.0%
5) TOTAL, REVENUES			500,000.00	1,406,437.00	1,125,395.74	1,406,437.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	847,502.00	974,077.00	466,427.55	975,077.00	(1,000.00)	-0.1%
3) Employee Benefits		3000-3999	342,269.00	394,808.00	184,885.32	394,924.00	(116.00)	0.0%
4) Books and Supplies		4000-4999	3,635,456.00	4,132,413.00	1,705,816.72	4,131,297.00	1,116.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,526,326.00	14,513,049.00	2,250,845.99	14,513,049.00	0.00	0.0%
6) Capital Outlay		6000-6999	114,211,284.00	136,567,451.00	43,384,343.97	136,567,451.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			131,562,837.00	156,581,798.00	47,992,319.55	156,581,798.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(131,062,837.00)	(155,175,361.00)	(46,866,923.81)	(155,175,361.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(31,062,837.00)	(55,175,361.00)	53,133,076.19	(55,175,361.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	110,660,126.09	110,660,126.09		110,660,126.09	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)			110,660,126.09	110,660,126.09		110,660,126.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			110,660,126.09	110,660,126.09		110,660,126.09		
2) Ending Balance, June 30 (E + F1e)			79,597,289.09	55,484,765.09		55,484,765.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	63,180,394.63	38,161,433.63		38,161,433.63		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	16,416,894.46	17,323,331.46		17,323,331.46		
Other Assignments	0000	9780	16,416,894.46					
Other Assignments	0000	9780		17,323,331.46				
Other Assignments	0000	9780				17,323,331.46		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	906,437.00	906,437.00	906,437.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	906,437.00	906,437.00	906,437.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500,000.00	500,000.00	218,958.74	500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			500,000.00	500,000.00	218,958.74	500,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			500,000.00	1,406,437.00	1,125,395.74	1,406,437.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	2,584.00	2,583.90	2,584.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	656,710.00	696,981.00	362,009.66	696,981.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	190,792.00	274,512.00	101,833.99	275,512.00	(1,000.00)	-0.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>847,502.00</b>	<b>974,077.00</b>	<b>466,427.55</b>	<b>975,077.00</b>	<b>(1,000.00)</b>	<b>-0.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	92,760.00	108,976.00	51,666.82	108,976.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	56,914.00	66,193.00	31,960.77	66,269.00	(76.00)	-0.1%
Health and Welfare Benefits		3401-3402	82,460.00	92,723.00	38,703.78	92,723.00	0.00	0.0%
Unemployment Insurance		3501-3502	13,019.00	14,685.00	7,496.14	14,701.00	(16.00)	-0.1%
Workers' Compensation		3601-3602	19,930.00	22,501.00	11,497.13	22,525.00	(24.00)	-0.1%
OPEB, Allocated		3701-3702	66,000.00	77,273.00	37,753.53	77,273.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	11,186.00	12,457.00	5,807.15	12,457.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>342,269.00</b>	<b>394,808.00</b>	<b>184,885.32</b>	<b>394,924.00</b>	<b>(116.00)</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,484,507.00	2,573,672.00	911,318.01	2,572,556.00	1,116.00	0.0%
Noncapitalized Equipment		4400	2,150,949.00	1,558,741.00	794,498.71	1,558,741.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,635,456.00</b>	<b>4,132,413.00</b>	<b>1,705,816.72</b>	<b>4,131,297.00</b>	<b>1,116.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,500.00	5,600.00	1,214.85	5,600.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,425,530.00	2,094,005.00	430,971.86	2,094,005.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,096,146.00	12,410,159.00	1,815,817.33	12,410,159.00	0.00	0.0%
Communications		5900	150.00	3,285.00	2,841.95	3,285.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>12,526,326.00</b>	<b>14,513,049.00</b>	<b>2,250,845.99</b>	<b>14,513,049.00</b>	<b>0.00</b>	<b>0.0%</b>

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 Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	26,887.00	18,704.00	4,768.54	18,704.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	111,454,453.00	133,744,523.00	43,134,775.40	133,744,523.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,729,944.00	2,804,224.00	244,800.03	2,804,224.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>114,211,284.00</b>	<b>136,567,451.00</b>	<b>43,384,343.97</b>	<b>136,567,451.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>131,562,837.00</b>	<b>156,581,798.00</b>	<b>47,992,319.55</b>	<b>156,581,798.00</b>		

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 Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>								
			100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	160,000.00	176,000.00	57,245.08	176,000.00	0.00	0.0%
5) TOTAL, REVENUES			160,000.00	176,000.00	57,245.08	176,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	471,600.00	710,600.00	105,154.78	710,600.00	0.00	0.0%
6) Capital Outlay		6000-6999	940,000.00	940,000.00	497,479.29	940,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,431,600.00	1,670,600.00	602,634.07	1,670,600.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,271,600.00)	(1,494,600.00)	(545,388.99)	(1,494,600.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,271,600.00)	(1,494,600.00)	(545,388.99)	(1,494,600.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,468,417.40	3,468,417.40		3,468,417.40	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)			3,468,417.40	3,468,417.40		3,468,417.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,468,417.40	3,468,417.40		3,468,417.40		
2) Ending Balance, June 30 (E + F1e)			2,196,817.40	1,973,817.40		1,973,817.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,196,817.40	1,973,817.40		1,973,817.40		
Other Assignments	0000	9780	2,196,817.40					
Other Assignments	0000	9780		1,973,817.40				
Other Assignments	0000	9780				1,973,817.40		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	160,000.00	16,000.00	5,605.62	16,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	160,000.00	51,639.46	160,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>160,000.00</b>	<b>176,000.00</b>	<b>57,245.08</b>	<b>176,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>160,000.00</b>	<b>176,000.00</b>	<b>57,245.08</b>	<b>176,000.00</b>		

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 Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	438,600.00	468,100.00	89,968.22	468,100.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,000.00	237,500.00	15,186.56	237,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			471,600.00	710,600.00	105,154.78	710,600.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	940,000.00	940,000.00	497,479.29	940,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>940,000.00</b>	<b>940,000.00</b>	<b>497,479.29</b>	<b>940,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,431,600.00</b>	<b>1,670,600.00</b>	<b>602,634.07</b>	<b>1,670,600.00</b>		

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 Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	(132.67)	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	(132.67)	5,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,000.00	5,000.00	(132.67)	5,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,000.00	5,000.00	(132.67)	5,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,955.76	13,955.76		13,955.76	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)			13,955.76	13,955.76		13,955.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,955.76	13,955.76		13,955.76		
2) Ending Balance, June 30 (E + F1e)			18,955.76	18,955.76		18,955.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	18,955.76	18,955.76		18,955.76		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	(132.67)	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,000.00	5,000.00	(132.67)	5,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			5,000.00	5,000.00	(132.67)	5,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	768,040.00	768,040.00	16,196.69	768,040.00	0.00	0.0%
5) TOTAL, REVENUES			768,040.00	768,040.00	16,196.69	768,040.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,637.00	6,637.00	0.00	6,637.00	0.00	0.0%
4) Books and Supplies		4000-4999	169,230.00	216,847.00	36,298.12	216,847.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	316,460.00	377,160.00	67,374.08	377,160.00	0.00	0.0%
6) Capital Outlay		6000-6999	936,340.00	1,513,625.00	486,922.94	1,513,625.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,453,667.00	2,139,269.00	590,595.14	2,139,269.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(685,627.00)	(1,371,229.00)	(574,398.45)	(1,371,229.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(685,627.00)	(1,371,229.00)	(574,398.45)	(1,371,229.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,143,568.40	7,143,568.40		7,143,568.40	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)			7,143,568.40	7,143,568.40		7,143,568.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,143,568.40	7,143,568.40		7,143,568.40		
2) Ending Balance, June 30 (E + F1e)			6,457,941.40	5,772,339.40		5,772,339.40		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,654,838.41	1,521,591.41		1,521,591.41		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,803,102.99	4,250,747.99		4,250,747.99		
Other Assignments	0000	9780	4,803,102.99					
Other Assignments	0000	9780		4,250,747.99				
Other Assignments	0000	9780				4,250,747.99		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	760,040.00	760,040.00	0.00	760,040.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	11,061.62	8,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	5,135.07	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			768,040.00	768,040.00	16,196.69	768,040.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			768,040.00	768,040.00	16,196.69	768,040.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	22,000.00	22,000.00	0.00	22,000.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	3,255.00	3,255.00	0.00	3,255.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,913.00	1,913.00	0.00	1,913.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	403.00	403.00	0.00	403.00	0.00	0.0%
Workers' Compensation		3601-3602	616.00	616.00	0.00	616.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	450.00	450.00	0.00	450.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,637.00</b>	<b>6,637.00</b>	<b>0.00</b>	<b>6,637.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	80,250.00	117,867.00	36,298.12	117,867.00	0.00	0.0%
Noncapitalized Equipment		4400	88,980.00	98,980.00	0.00	98,980.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>169,230.00</b>	<b>216,847.00</b>	<b>36,298.12</b>	<b>216,847.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	261,050.00	269,550.00	42,999.29	269,550.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	55,410.00	107,610.00	24,374.79	107,610.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>316,460.00</b>	<b>377,160.00</b>	<b>67,374.08</b>	<b>377,160.00</b>	<b>0.00</b>	<b>0.0%</b>

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 Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	6,590.00	4,500.00	0.00	4,500.00	0.00	0.0%
Land Improvements		6170	5,100.00	5,100.00	0.00	5,100.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	525,658.00	944,033.00	478,648.95	944,033.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	398,992.00	559,992.00	8,273.99	559,992.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>936,340.00</b>	<b>1,513,625.00</b>	<b>486,922.94</b>	<b>1,513,625.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,453,667.00</b>	<b>2,139,269.00</b>	<b>590,595.14</b>	<b>2,139,269.00</b>		

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 Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	1,458,324.13	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	333,296.52	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	50,659,408.91	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	52,451,029.56	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	27,630,779.38	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	27,630,779.38	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	24,820,250.18	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	1,165,212.06	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	1,165,212.06	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	25,985,462.24	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,024,201.77	32,024,201.77		32,024,201.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,024,201.77	32,024,201.77		32,024,201.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,024,201.77	32,024,201.77		32,024,201.77		
2) Ending Balance, June 30 (E + F1e)			32,024,201.77	32,024,201.77		32,024,201.77		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	32,024,201.77	32,024,201.77		32,024,201.77		
Other Assignments	0000	9780	32,024,201.77					
Other Assignments	0000	9780		32,024,201.77				
Other Assignments	0000	9780				32,024,201.77		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	1,458,324.13	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	1,458,324.13	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	333,296.52	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	333,296.52	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	49,389,925.42	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	2,112,612.56	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	(1,117,318.73)	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	249,164.62	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	25,025.04	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	50,659,408.91	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	52,451,029.56	0.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	0.00	0.00	11,588,143.10	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	16,042,636.28	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	27,630,779.38	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	27,630,779.38	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	1,165,212.06	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	1,165,212.06	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>			0.00	0.00	1,165,212.06	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	2,672.00	2,671.20	2,672.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	2,672.00	2,671.20	2,672.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(2,672.00)	(2,671.20)	(2,672.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(2,672.00)	(2,671.20)	(2,672.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,276,876.79	1,276,876.79		1,276,876.79	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,276,876.79	1,276,876.79		1,276,876.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,276,876.79	1,276,876.79		1,276,876.79		
2) Ending Balance, June 30 (E + F1e)			1,276,876.79	1,274,204.79		1,274,204.79		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,276,876.79	1,274,204.79		1,274,204.79		
Other Assignments	0000	9780	1,276,876.79					
Other Assignments	0000	9780		1,274,204.79				
Other Assignments	0000	9780				1,274,204.79		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.00	0.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	2,672.00	2,671.20	2,672.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	2,672.00	2,671.20	2,672.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	2,672.00	2,671.20	2,672.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,000.00	35,000.00	17,306.78	35,000.00	0.00	0.0%
5) TOTAL, REVENUES			35,000.00	35,000.00	17,306.78	35,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	8,529,607.00	0.00	8,529,607.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	8,529,607.00	0.00	8,529,607.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			35,000.00	(8,494,607.00)	17,306.78	(8,494,607.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			35,000.00	(8,494,607.00)	17,306.78	(8,494,607.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,020,380.76	9,020,380.76		9,020,380.76	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)			9,020,380.76	9,020,380.76		9,020,380.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,020,380.76	9,020,380.76		9,020,380.76		
2) Ending Balance, June 30 (E + F1e)			9,055,380.76	525,773.76		525,773.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,055,380.76	525,773.76		525,773.76		
Other Assignments	0000	9780	9,055,380.76					
Other Assignments	0000	9780		525,773.76				
Other Assignments	0000	9780				525,773.76		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	35,000.00	35,000.00	17,306.78	35,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			35,000.00	35,000.00	17,306.78	35,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			35,000.00	35,000.00	17,306.78	35,000.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	439,298.00	0.00	439,298.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	8,090,309.00	0.00	8,090,309.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	8,529,607.00	0.00	8,529,607.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	8,529,607.00	0.00	8,529,607.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,751,000.00	1,751,000.00	1,276,343.11	1,751,000.00	0.00	0.0%
5) TOTAL REVENUES			1,751,000.00	1,751,000.00	1,276,343.11	1,751,000.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	63,844.00	63,844.00	35,540.75	63,844.00	0.00	0.0%
3) Employee Benefits		3000-3999	33,039.00	33,504.00	18,898.41	33,504.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,400.00	27,761.00	23,197.46	27,761.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,585,950.00	2,690,624.00	1,849,633.65	2,690,624.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			1,684,233.00	2,815,733.00	1,927,270.27	2,815,733.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			66,767.00	(1,064,733.00)	(650,927.16)	(1,064,733.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			66,767.00	(1,064,733.00)	(650,927.16)	(1,064,733.00)		
<b>F. NET ASSETS</b>								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	1,800,850.76	1,800,850.76		1,800,850.76	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,800,850.76	1,800,850.76		1,800,850.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,800,850.76	1,800,850.76		1,800,850.76		
2) Ending Net Assets, June 30 (E + F1e)			1,867,617.76	736,117.76		736,117.76		
Components of Ending Net Assets								
a) Capital Assets, Net of Related Debt		9796	0.00	0.00		0.00		
b) Restricted Net Assets		9797	0.00	0.00		0.00		
c) Unrestricted Net Assets		9790	1,867,617.76	736,117.76		736,117.76		

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 Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	1,731,000.00	1,731,000.00	865,500.00	1,731,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	20,000.00	20,000.00	410,843.11	20,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,751,000.00</b>	<b>1,751,000.00</b>	<b>1,276,343.11</b>	<b>1,751,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>1,751,000.00</b>	<b>1,751,000.00</b>	<b>1,276,343.11</b>	<b>1,751,000.00</b>		

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 Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	62,344.00	62,344.00	35,540.75	62,344.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			63,844.00	63,844.00	35,540.75	63,844.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	6,974.00	6,974.00	3,882.13	6,974.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,885.00	4,885.00	2,508.19	4,885.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	10,236.00	10,236.00	5,946.00	10,236.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,028.00	1,028.00	572.18	1,028.00	0.00	0.0%
Workers' Compensation		3601-3602	1,574.00	1,574.00	876.05	1,574.00	0.00	0.0%
OPEB, Allocated		3701-3702	7,500.00	7,965.00	4,645.84	7,965.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	842.00	842.00	468.02	842.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			33,039.00	33,504.00	18,898.41	33,504.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	500.00	23,826.00	20,172.69	23,826.00	0.00	0.0%
Noncapitalized Equipment		4400	900.00	3,935.00	3,024.77	3,935.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,400.00	27,761.00	23,197.46	27,761.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	172.87	2,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	1,178,750.00	1,214,750.00	1,189,023.00	1,214,750.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	893,000.00	512,979.59	893,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	405,000.00	580,674.00	147,458.19	580,674.00	0.00	0.0%
Communications		5900	200.00	200.00	0.00	200.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			1,585,950.00	2,690,624.00	1,849,633.65	2,690,624.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			1,684,233.00	2,815,733.00	1,927,270.27	2,815,733.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,256,615.00	19,570,830.00	11,225,444.73	19,570,830.00	0.00	0.0%
5) TOTAL, REVENUES			18,256,615.00	19,570,830.00	11,225,444.73	19,570,830.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	19,714,157.00	19,570,830.00	11,280,818.58	19,570,830.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			19,714,157.00	19,570,830.00	11,280,818.58	19,570,830.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,457,542.00)	0.00	(55,373.85)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			(1,457,542.00)	0.00	(55,373.85)	0.00		
<b>F. NET ASSETS</b>								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	11,714,408.69	11,714,408.69		11,714,408.69	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,714,408.69	11,714,408.69		11,714,408.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			11,714,408.69	11,714,408.69		11,714,408.69		
2) Ending Net Assets, June 30 (E + F1e)			10,256,866.69	11,714,408.69		11,714,408.69		
Components of Ending Net Assets								
a) Capital Assets, Net of Related Debt		9796	0.00	0.00		0.00		
b) Restricted Net Assets		9797	0.00	0.00		0.00		
c) Unrestricted Net Assets		9790	10,256,866.69	11,714,408.69		11,714,408.69		

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 Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	40,000.00	40,000.00	16,539.35	40,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	18,216,815.00	19,530,830.00	11,208,905.38	19,530,830.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			18,256,815.00	19,570,830.00	11,225,444.73	19,570,830.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			18,256,815.00	19,570,830.00	11,225,444.73	19,570,830.00		
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,714,157.00	19,570,830.00	11,280,818.58	19,570,830.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			19,714,157.00	19,570,830.00	11,280,818.58	19,570,830.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			19,714,157.00	19,570,830.00	11,280,818.58	19,570,830.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d)</b>			0.00	0.00	0.00	0.00		

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)
<b>ELEMENTARY</b>						
1. General Education	18,851.19	19,152.00	19,152.00	19,152.00	0.00	0%
2. Special Education	630.06	690.00	690.00	690.00	0.00	0%
<b>HIGH SCHOOL</b>						
3. General Education	7,180.36	7,093.00	7,093.00	7,093.00	0.00	0%
4. Special Education	729.63	562.50	562.50	562.50	0.00	0%
<b>COUNTY SUPPLEMENT</b>						
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	27,391.24	27,497.50	27,497.50	27,497.50	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	27,391.24	27,497.50	27,497.50	27,497.50	0.00	0%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	17.00	17.00	17.00	17.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

	Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		January					
A. BEGINNING CASH	9110	13,460,951.00	17,722,780.00	26,840,219.00	30,769,249.00	15,938,537.00	6,158,086.00
B. RECEIPTS							
Revenue Limit Sources	8020-8079			28,320.00	(13,506,951.00)	(17,691.00)	34,992,114.00
Property Taxes	8010-8019			10,147,282.00		7,726,471.00	7,830,511.00
Principal Apportionment	8080-8099	195,017.00	(139,620.00)	33,887.00	(777,788.00)	(587,628.00)	(179,860.00)
Miscellaneous Funds	8100-8299	5,951,797.00	669,930.00	497,550.00	2,679,754.00	3,162,459.00	699,792.00
Federal Revenue	8300-8599	906,876.00	3,166,288.00	5,805,757.00	6,020,653.00	2,776,188.00	4,324,630.00
Other State Revenue	8600-8799	713,667.00	265,532.00	83,880.00	15,708,697.00	156,240.00	148,779.00
Other Local Revenue	8910-8929						
Interfund Transfers In							
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		7,767,357.00	3,962,130.00	16,596,676.00	10,124,365.00	13,216,039.00	47,815,966.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	512,448.00	3,013,292.00	10,086,149.00	9,977,605.00	10,234,683.00	10,333,591.00
Classified Salaries	2000-2999	1,485,171.00	3,311,621.00	3,175,823.00	3,497,491.00	3,570,793.00	3,562,534.00
Employee Benefits	3000-3999	979,291.00	2,470,761.00	9,023,194.00	5,457,038.00	5,164,243.00	5,180,618.00
Books, Supplies and Services	4000-5999	(42,672.00)	2,433,471.00	2,694,706.00	4,949,233.00	3,467,423.00	3,757,542.00
Capital Outlay	6000-6599		53,336.00	27,160.00	112,739.00	120,126.00	16,155.00
Other Outgo	7000-7499		242,000.00	605,172.00		405,152.00	857,179.00
Interfund Transfers Out	7600-7629						
All Other Financing Uses							
Other Disbursements/							
Non Expenditures							
TOTAL DISBURSEMENTS		2,934,238.00	11,524,481.00	25,612,204.00	23,994,106.00	22,962,420.00	23,707,619.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	14,540,821.00	17,590,444.00	12,689,370.00	(1,070,293.00)	354,474.00	104,480.00
Accounts Payable	9500	15,112,111.00	910,654.00	(255,188.00)	(109,322.00)	388,544.00	(39,649.00)
TOTAL PRIOR YEAR TRANSACTIONS		(571,290.00)	16,679,790.00	12,944,558.00	(960,971.00)	(34,070.00)	144,129.00
E. NET INCREASE/DECREASE (B - C + D)		4,261,829.00	9,117,439.00	3,929,030.00	(14,830,712.00)	(9,780,451.00)	24,252,476.00
F. ENDING CASH (A + E)		17,722,780.00	26,840,219.00	30,769,249.00	15,938,537.00	6,158,086.00	30,410,562.00
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	January 9110	30,410,562.00	42,759,677.00	29,771,648.00	20,012,234.00	33,382,421.00	14,121,588.00		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	406,897.00	70,408.00	335,261.00	27,341,249.00	341,836.00	7,122,071.00		57,113,514.00
Principal Apportionment	8010-8019	21,617,100.00	1,011,365.00	183,885.00	4,918,914.00	1,746,904.00	0.00	36,759,882.00	91,942,314.00
Miscellaneous Funds	8080-8099	(196,020.00)	(85,706.00)	60,524.00	65,635.00	67,716.00	(638,744.00)		(2,182,587.00)
Federal Revenue	8100-8299	20,447.00	1,973,447.00	10,182,235.00	385,824.00	628,843.00	5,857,462.00	6,652,840.00	39,362,380.00
Other State Revenue	8300-8599	9,052,491.00	4,717,398.00	3,159,839.00	4,075,684.00	3,382,707.00	3,341,890.00	12,450,577.00	63,180,978.00
Other Local Revenue	8600-8799	504,470.00	108,366.00	811,104.00	264,728.00	99,740.00	1,433,550.00		20,298,753.00
Interfund Transfers In	8910-8929	1,436,000.00					1,436,000.00		2,872,000.00
All Other Financing Sources	8930-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		32,841,385.00	7,795,278.00	14,732,848.00	37,052,034.00	6,267,746.00	18,552,229.00	55,863,299.00	272,587,352.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	10,073,714.00	9,703,003.00	10,225,605.00	10,137,216.00	10,231,215.00	9,656,101.00	3,322,203.00	107,506,825.00
Classified Salaries	2000-2999	3,427,348.00	3,247,782.00	3,640,598.00	3,341,803.00	3,632,913.00	3,173,907.00	2,609,632.00	41,677,416.00
Employee Benefits	3000-3999	5,834,585.00	4,825,675.00	4,955,469.00	4,900,861.00	4,949,937.00	5,589,765.00	3,392,415.00	62,723,852.00
Books, Supplies and Services	4000-5999	5,025,237.00	2,901,644.00	5,622,318.00	5,231,579.00	6,636,027.00	8,522,221.00	19,748,484.00	70,947,213.00
Capital Outlay	6000-6599	43,546.00	105,203.00	83,285.00	70,609.00	78,487.00	65,024.00	2,236,378.00	3,012,048.00
Other Outgo	7000-7499	202,751.00		(35,013.00)	(221.00)		3,429,540.00		5,706,560.00
Interfund Transfers Out	7600-7629								0.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/									
Non Expenditures									
TOTAL DISBURSEMENTS		24,607,181.00	20,783,307.00	24,492,262.00	23,681,847.00	25,528,579.00	30,436,558.00	31,309,112.00	291,573,914.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200	3,843,435.00						(55,863,299.00)	(7,810,568.00)
Accounts Payable	9500	(271,476.00)						(31,309,112.00)	(15,573,438.00)
TOTAL PRIOR YEAR									
TRANSACTIONS									
E. NET INCREASE/DECREASE		4,114,911.00	0.00	0.00	0.00	0.00	0.00	(24,554,187.00)	7,762,870.00
(B - C + D)									
F. ENDING CASH (A + E)		12,349,115.00	(12,988,029.00)	(9,759,414.00)	13,370,187.00	(19,260,833.00)	(11,884,329.00)	0.00	(11,223,692.00)
		42,759,677.00	29,771,648.00	20,012,234.00	33,382,421.00	14,121,588.00	2,237,259.00		
G. ENDING CASH, PLUS ACCRUALS									2,237,259.00

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

Signed: \_\_\_\_\_

District Superintendent or Designee

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: March 21, 2012

Signed: \_\_\_\_\_

President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

X  **POSITIVE CERTIFICATION**

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

**QUALIFIED CERTIFICATION**

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

**NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Lisa Erwin

Telephone: (510) 231-1173

Title: Executive Director, Business Services

E-mail: lerwin@wccusd.net

**Criteria and Standards Review Summary**

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2010-11) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		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	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b> (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	139,766,034.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,610.34	3.18%	6,820.59	2.41%	6,985.13
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		27,497.50	-0.72%	27,300.00	-0.81%	27,080.00
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		181,767,824.15	2.44%	186,202,107.00	1.59%	189,157,320.40
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%		0.00%	
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		181,767,824.15	2.44%	186,202,107.00	1.59%	189,157,320.40
f. Deficit Factor (Form RLI, line 16)		0.79398	-1.34%	0.78334	0.00%	0.78334
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		144,320,017.02	1.07%	145,859,558.50	1.59%	148,174,495.36
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(7,107,208.00)	0.65%	(7,153,600.00)	2.41%	(7,326,169.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		2,553,225.00	-0.10%	2,550,551.50	0.07%	2,552,314.64
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		139,766,034.02	1.07%	141,256,510.00	1.52%	143,400,641.00
2. Federal Revenues	8100-8299	35,464.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	25,565,248.00	-7.40%	23,672,390.00	3.10%	24,405,084.00
4. Other Local Revenues	8600-8799	2,745,054.00	-10.93%	2,445,054.00	0.00%	2,445,054.00
5. Other Financing Sources	8900-8999	(27,073,955.00)	-0.14%	(27,036,741.00)	-13.99%	(23,255,006.00)
6. Total (Sum lines A1k thru A5)		141,037,845.02	-0.50%	140,337,213.00	4.74%	146,995,773.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b> (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				66,046,820.00		69,073,753.00
b. Step & Column Adjustment				660,468.00		690,738.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,366,465.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	66,046,820.00	4.58%	69,073,753.00	1.00%	69,764,491.00
2. Classified Salaries						
a. Base Salaries				20,113,067.00		20,641,652.00
b. Step & Column Adjustment				201,131.00		206,417.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				327,454.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,113,067.00	2.63%	20,641,652.00	1.00%	20,848,069.00
3. Employee Benefits	3000-3999	37,531,529.00	8.17%	40,598,909.00	5.63%	42,884,792.00
4. Books and Supplies	4000-4999	3,453,943.00	2.10%	3,526,475.00	2.40%	3,611,111.00
5. Services and Other Operating Expenditures	5000-5999	10,113,252.00	2.10%	10,325,630.00	2.40%	10,573,445.00
6. Capital Outlay	6000-6999	138,534.00	2.10%	141,443.00	2.40%	144,838.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,510,179.00	-84.98%	977,569.00	0.00%	977,569.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,447,262.00)	0.00%	(2,447,262.00)	0.00%	(2,447,262.00)
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		141,460,062.00	0.97%	142,838,169.00	2.46%	146,357,053.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(422,216.98)		(2,500,956.00)		638,720.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		18,438,897.85		18,016,680.87		15,515,724.87
2. Ending Fund Balance (Sum lines C and D1)		18,016,680.87		15,515,724.87		16,154,444.87
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	300,000.00		300,000.00		300,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,747,217.00		8,148,857.00		8,306,655.00
2. Unassigned/Unappropriated	9790	8,969,463.85		7,066,867.87		7,547,789.87
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,016,680.85		15,515,724.87		16,154,444.87

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,747,217.00		8,148,857.00		8,306,655.00
c. Unassigned/Unappropriated	9790	8,969,463.85		7,066,867.87		7,547,789.87
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
		17,716,680.85		15,215,724.87		15,854,444.87

**F. ASSUMPTIONS**

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Revenue Limit Statutory COLA of 3.17% in 2012-13 and 2.40% in 2013-14. ADA based on prior year due to decline in enrollment. Expenditure budget based on California CPI of 2.10% in 2012-13 and 2.40% in 2013-14. Line B1d includes adjustments for the following in 2012-13: Ed Jobs-ARRA brought back to GF Unrestricted 26 Cert FTE; reduction of 17 Cert FTE due to drop in enrollment; increase of 25 Cert FTE for K-3 CSR at 28:1; and the sunseting of furlough days for all bargaining units. Line B2d includes adjustments for the following in 2012-13: Ed Jobs-ARRA brought back to GF Unrestricted 4 Class FTE; the sunseting of furlough days for all bargaining units; and the removal of Local 1 11-12 one time cash in lieu settlement.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	7,107,208.00	0.65%	7,153,600.00	2.41%	7,326,169.00
2. Federal Revenues	8100-8299	39,326,916.00	-13.84%	33,884,475.00	0.00%	33,884,475.00
3. Other State Revenues	8300-8599	37,615,730.00	-4.96%	35,748,808.00	2.40%	36,606,779.00
4. Other Local Revenues	8600-8799	17,553,698.00	0.00%	17,553,698.00	0.00%	17,553,698.00
5. Other Financing Sources	8900-8999	29,945,955.00	6.58%	31,916,425.00	0.00%	31,916,425.00
6. Total (Sum lines A1 thru A5)		131,549,507.00	-4.02%	126,257,006.00	0.82%	127,287,546.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				41,460,005.90		38,272,405.90
b. Step & Column Adjustment				414,600.00		382,724.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,602,200.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,460,005.90	-7.69%	38,272,405.90	1.00%	38,655,129.90
2. Classified Salaries						
a. Base Salaries				21,564,348.70		21,603,729.70
b. Step & Column Adjustment				215,643.00		216,037.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(176,262.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,564,348.70	0.18%	21,603,729.70	1.00%	21,819,766.70
3. Employee Benefits	3000-3999	25,192,322.10	-7.18%	23,382,804.00	0.37%	23,468,386.00
4. Books and Supplies	4000-4999	10,659,089.66	-33.97%	7,038,199.00	2.40%	7,207,116.00
5. Services and Other Operating Expenditures	5000-5999	46,720,928.64	-21.11%	36,857,925.00	2.40%	37,742,515.00
6. Capital Outlay	6000-6999	2,873,514.00	-95.32%	134,554.00	2.40%	137,783.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,643,643.00	-8.69%	1,500,765.00	0.00%	1,500,765.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		150,113,852.00	-14.20%	128,790,382.60	1.35%	130,531,461.60
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(18,564,345.00)		(2,533,376.60)		(3,243,915.60)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		27,130,316.95		8,565,971.95		6,032,595.35
2. Ending Fund Balance (Sum lines C and D1)		8,565,971.95		6,032,595.35		2,788,679.75
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	8,565,977.16		6,032,595.35		2,788,679.75
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(5.21)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		8,565,971.95		6,032,595.35		2,788,679.75

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
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.						
Expenses increases by California CPI of 2.10% for 2012-13 and 2.40% for 2013-14. Line B1d includes adjustments for the following in 2012-13: EdJobs-ARRA, resource 3205 ending reduces 61 Cert FTE; the reduction of fund balances for QEIA, Restructuring, and SFSF; and the sunseting of furlough days for all bargaining units. Line B2d includes adjustments for the following in 2012-13: EdJobs-ARRA, resource 3205 ending reduces 4 Class FTE; the reduction of fund balances for QEIA and SFSF; removal of Local 1 one time settlement; and the sunseting of furlough days for all bargaining units.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	146,873,242.00	1.05%	148,410,110.00	1.56%	150,726,810.00
2. Federal Revenues	8100-8299	39,362,380.00	-13.92%	33,884,475.00	0.00%	33,884,475.00
3. Other State Revenues	8300-8599	63,180,978.00	-5.95%	59,421,198.00	2.68%	61,011,863.00
4. Other Local Revenues	8600-8799	20,298,752.00	-1.48%	19,998,752.00	0.00%	19,998,752.00
5. Other Financing Sources	8900-8999	2,872,000.00	69.91%	4,879,684.00	77.50%	8,661,419.00
6. Total (Sum lines A1 thru A5)		272,587,352.02	-2.20%	266,594,219.00	2.88%	274,283,319.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				107,506,825.90		107,346,158.90
b. Step & Column Adjustment				1,075,068.00		1,073,462.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,235,735.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	107,506,825.90	-0.15%	107,346,158.90	1.00%	108,419,620.90
2. Classified Salaries						
a. Base Salaries				41,677,415.70		42,245,381.70
b. Step & Column Adjustment				416,774.00		422,454.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				151,192.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	41,677,415.70	1.36%	42,245,381.70	1.00%	42,667,835.70
3. Employee Benefits	3000-3999	62,723,851.10	2.01%	63,981,713.00	3.71%	66,353,178.00
4. Books and Supplies	4000-4999	14,113,032.66	-25.14%	10,564,674.00	2.40%	10,818,227.00
5. Services and Other Operating Expenditures	5000-5999	56,834,180.64	-16.98%	47,183,555.00	2.40%	48,315,960.00
6. Capital Outlay	6000-6999	3,012,048.00	-90.84%	275,997.00	2.40%	282,621.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,510,179.00	-84.98%	977,569.00	0.00%	977,569.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(803,619.00)	17.78%	(946,497.00)	0.00%	(946,497.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		291,573,914.00	-6.84%	271,628,551.60	1.94%	276,888,514.60
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(18,986,561.98)		(5,034,332.60)		(2,605,195.60)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		45,569,214.80		26,582,652.82		21,548,320.22
2. Ending Fund Balance (Sum lines C and D1)		26,582,652.82		21,548,320.22		18,943,124.62
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	300,000.00		300,000.00		300,000.00
b. Restricted	9740	8,565,977.16		6,032,595.35		2,788,679.75
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,747,217.00		8,148,857.00		8,306,655.00
2. Unassigned/Unappropriated	9790	8,969,458.64		7,066,867.87		7,547,789.87
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		26,582,652.80		21,548,320.22		18,943,124.62

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,747,217.00		8,148,857.00		8,306,655.00
c. Unassigned/Unappropriated	9790	8,969,463.85		7,066,867.87		7,547,789.87
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(5.21)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		17,716,675.64		15,215,724.87		15,854,444.87
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.08%		5.60%		5.73%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):	No					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		27,497.50		27,300.00		27,080.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		291,573,914.00		271,628,551.60		276,888,514.60
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		291,573,914.00		271,628,551.60		276,888,514.60
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		8,747,217.42		8,148,856.55		8,306,655.44
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		8,747,217.42		8,148,856.55		8,306,655.44
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	291,573,914.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	39,494,679.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	86,622.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,946,363.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	6,458,179.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	875,678.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	424,968.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				10,791,810.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	138,496.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				241,425,921.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				241,425,921.00

Section II - Expenditures Per ADA		2011-12 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus line 23)*		27,497.50
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*		
C. Total ADA before adjustments (Lines A plus B)		27,497.50
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		27,497.50
F. Expenditures per ADA (Line I.G divided by Line II.E)		8,779.92
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	217,914,330.54	7,959.84
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	217,914,330.54	7,959.84
B. Required effort (Line A.2 times 90%)	196,122,897.49	7,163.86
C. Current year expenditures (Line I.G and Line II.F)	241,425,921.00	8,779.92
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

\*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

**Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)**

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	5,673,238.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	65,685.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	2,468.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				68,153.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				5,605,085.00

**Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)**

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	241,425,921.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		8,779.92
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

**SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)**

Charter School Name	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

**SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>BASE REVENUE LIMIT PER ADA</b>				
1. Base Revenue Limit per ADA (prior year)	0025	6,370.82	6,364.82	6,364.82
2. Inflation Increase	0041	143.00	143.00	143.00
3. All Other Adjustments	0042, 0525, 0719	102.52	102.52	102.52
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,616.34	6,610.34	6,610.34
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,616.34	6,610.34	6,610.34
b. Revenue Limit ADA	0033	27,391.24	27,497.50	27,497.50
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	181,229,756.86	181,767,824.15	181,767,824.15
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	181,229,756.86	181,767,824.15	181,767,824.15
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.80246	0.79398	0.79398
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	145,429,630.69	144,320,017.02	144,320,017.02
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	2,565,206.00	2,549,558.00	2,553,225.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	507,947.00	494,046.00	494,046.00
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)	---	2,057,259.00	2,055,512.00	2,059,179.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	147,486,889.69	146,375,529.02	146,379,196.02

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>REVENUE LIMIT - LOCAL SOURCES</b>				
25. Property Taxes	0587	56,946,983.00	57,113,515.00	57,113,515.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	2,676,633.00	2,676,633.00	2,676,633.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	54,270,350.00	54,436,882.00	54,436,882.00
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	93,216,539.69	91,938,647.02	91,942,314.02
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	0.00	0.00	0.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	0.00	0.00	0.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	93,216,539.69	91,938,647.02	91,942,314.02

<b>OTHER NON-REVENUE LIMIT ITEMS</b>				
43. Core Academic Program	9001	217,692.00	217,692.00	217,692.00
44. California High School Exit Exam	9002	634,444.00	634,444.00	634,444.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	181,305.00	181,305.00	181,305.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	50,132.00	50,132.00	50,132.00

Second Interim  
2011-12 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	7,199.00	0.00	0.00	(803,619.00)				
Other Sources/Uses Detail					2,872,000.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	(635.00)	164,655.00	0.00	0.00	1,000,000.00		
Other Sources/Uses Detail								
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	43,000.00	0.00	96,819.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(54,564.00)	542,145.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,000,000.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	872,000.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	5,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim  
2011-12 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629		
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	55,199.00	(55,199.00)	803,619.00	(803,619.00)	2,872,000.00	2,872,000.00		

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

#### 1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2011-12)	27,497.50	27,497.50	0.0%	Met
1st Subsequent Year (2012-13)	27,300.00	27,300.00	0.0%	Met
2nd Subsequent Year (2013-14)	27,080.00	27,080.00	0.0%	Met

#### 1B. Comparison of District ADA to the Standard

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

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

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

### 2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2011-12)	29,186	29,186	0.0%	Met
1st Subsequent Year (2012-13)	28,638	28,638	0.0%	Met
2nd Subsequent Year (2013-14)	28,628	28,628	0.0%	Met

### 2B. Comparison of District Enrollment to the Standard

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

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2008-09)	28,094	30,769	91.3%
Second Prior Year (2009-10)	27,614	30,087	91.8%
First Prior Year (2010-11)	27,589	28,942	95.3%
Historical Average Ratio:			92.8%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **93.3%**

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2011-12)	27,498	29,186	94.2%	Not Met
1st Subsequent Year (2012-13)	27,300	28,638	95.3%	Not Met
2nd Subsequent Year (2013-14)	27,080	28,628	94.6%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

**Explanation:**  
(required if NOT met)

The district is projected to be funded on current year ADA. The subsequent years are projected to be funded on prior year ADA data and then current year on the final year respectively. The ratio of 93.3% noted above in 3A is based on prior year funding for the first two years and current year funding for the final year which skews our projected ratio.

#### 4. CRITERION: Revenue Limit

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

District's Revenue Limit Standard Percentage Range: -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.

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2011-12)	150,690,122.00	149,055,829.00	-1.1%	Met
1st Subsequent Year (2012-13)	154,156,518.00	150,592,696.60	-2.3%	Not Met
2nd Subsequent Year (2013-14)	157,104,626.00	152,909,397.00	-2.7%	Not Met

##### 4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:  
(required if NOT met)

This is due to the deficit increasing to .78334 from .80246 per School Services revised Feb 15, 2012 Dartboard.

## 5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2008-09)	152,273,649.37	161,178,257.05	94.5%
Second Prior Year (2009-10)	124,635,697.30	134,119,438.21	92.9%
First Prior Year (2010-11)	123,877,375.09	135,774,847.29	91.2%
	Historical Average Ratio:		92.9%

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	89.9% to 95.9%	89.9% to 95.9%	89.9% to 95.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2011-12)	123,691,416.00	141,460,062.00	87.4%	Not Met
1st Subsequent Year (2012-13)	130,314,314.00	142,838,169.00	91.2%	Met
2nd Subsequent Year (2013-14)	133,497,352.00	146,357,053.00	91.2%	Met

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

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

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

**Explanation:**  
(required if NOT met)

In the 11-12 fiscal year, we have included one time expenditures to pay off the IBM loan, the State Emergency loan, and the Voluntary Integration Plan. These expenses are no longer included in subsequent years.

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)**

Current Year (2011-12)	38,718,057.00	39,362,380.00	1.7%	No
1st Subsequent Year (2012-13)	33,275,616.00	33,884,475.00	1.8%	No
2nd Subsequent Year (2013-14)	33,275,616.00	33,884,475.00	1.8%	No

Explanation:  
(required if Yes)

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)**

Current Year (2011-12)	62,050,587.00	63,180,978.00	1.8%	No
1st Subsequent Year (2012-13)	62,213,485.00	59,421,198.00	-4.5%	No
2nd Subsequent Year (2013-14)	64,180,795.00	61,011,863.00	-4.9%	No

Explanation:  
(required if Yes)

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)**

Current Year (2011-12)	20,306,430.00	20,298,752.00	0.0%	No
1st Subsequent Year (2012-13)	18,506,430.00	19,998,752.00	8.1%	Yes
2nd Subsequent Year (2013-14)	18,506,430.00	19,998,752.00	8.1%	Yes

Explanation:  
(required if Yes)

We anticipate continued support from the City of Richmond for keeping Grant, Olinda, and Kennedy High School open.

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)**

Current Year (2011-12)	11,570,695.66	14,113,032.66	22.0%	Yes
1st Subsequent Year (2012-13)	9,687,299.00	10,564,674.00	9.1%	Yes
2nd Subsequent Year (2013-14)	9,965,542.00	10,818,227.00	8.6%	Yes

Explanation:  
(required if Yes)

This is due to carry over of grant awards and augmentation of budgets.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)**

Current Year (2011-12)	51,106,216.64	56,834,180.64	11.2%	Yes
1st Subsequent Year (2012-13)	48,707,936.00	47,183,555.00	-3.1%	No
2nd Subsequent Year (2013-14)	50,091,313.00	48,315,960.00	-3.5%	No

Explanation:  
(required if Yes)

This is due to carry over of grant awards and augmentation of budgets.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2011-12)	121,075,074.00	122,842,110.00	1.5%	Met
1st Subsequent Year (2012-13)	113,995,531.00	113,304,425.00	-0.6%	Met
2nd Subsequent Year (2013-14)	115,962,841.00	114,895,090.00	-0.9%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2011-12)	62,676,912.30	70,947,213.30	13.2%	Not Met
1st Subsequent Year (2012-13)	58,395,235.00	57,748,229.00	-1.1%	Met
2nd Subsequent Year (2013-14)	60,056,855.00	59,134,187.00	-1.5%	Met

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

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

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

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

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

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

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

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

This is due to carry over of grant awards and augmentation of budgets.

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

This is due to carry over of grant awards and augmentation of budgets.

## 7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,607,044.68	5,218,437.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		4,118,437.00	

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

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

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

## 8. CRITERION: Deficit Spending

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available 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.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Available Reserve Percentages (Criterion 10C, Line 9)	6.1%	5.6%	5.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.0%	1.9%	1.9%

### 8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	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)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2011-12)	(422,217.00)	141,460,062.00	0.3%	Met
1st Subsequent Year (2012-13)	(2,500,956.00)	142,838,169.00	1.8%	Met
2nd Subsequent Year (2013-14)	638,720.00	146,357,053.00	N/A	Met

### 8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

Deficit spending is due to the increased deficit factor on the district's revenue limit along with the sunseting of the furlough days for all bargaining units. The Board is committed to resolving any future deficit spending and stay within a balanced budget.

## 9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2011-12)		26,582,652.80	Met
1st Subsequent Year (2012-13)		21,548,320.22	Met
2nd Subsequent Year (2013-14)		18,943,124.62	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2011-12)		2,237,259.00	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

Percentage Level	District ADA	
5% or \$60,000 (greater of)	0	to 300
4% or \$60,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

<sup>1</sup> 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>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.

<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.

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B)	27,498	27,300	27,080
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

**10B. Calculating the District's Reserve Standard**

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

	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	291,573,914.00	271,628,551.60	276,888,514.60
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	291,573,914.00	271,628,551.60	276,888,514.60
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,747,217.42	8,148,856.55	8,306,655.44
6. Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	8,747,217.42	8,148,856.55	8,306,655.44

### 10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	8,747,217.00	8,148,857.00	8,306,655.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	8,969,463.85	7,066,867.87	7,547,789.87
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(5.21)	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)	17,716,675.64	15,215,724.87	15,854,444.87
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.08%	5.60%	5.73%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>8,747,217.42</b>	<b>8,148,856.55</b>	<b>8,306,655.44</b>
Status:	Met	Met	Met

### 10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:  
(required if NOT met)

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

- 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:

K-3 Class Size Reduction is support by Ed Jobs Funds from ARRA. This program will have to be revisited and possibly eliminated in the 12-13 fiscal year.

### 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)?

Yes

- 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:

The district is expecting to receive \$1.5 million from the City of Richmond and \$300,000 from the City of San Pablo in order to suspend school closures. For the 12-13 fiscal year we have removed the school closures for Shannon, Lake Elementary, Kennedy, Olinda, and Grant as well as the support revenue from the City of San Pablo.

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2011-12)	(30,814,935.00)	(29,945,955.00)	-2.8%	(868,980.00)	Met
1st Subsequent Year (2012-13)	(29,300,803.00)	(31,916,425.00)	8.9%	2,615,622.00	Not Met
2nd Subsequent Year (2013-14)	(29,404,354.00)	(31,916,425.00)	8.5%	2,512,071.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2011-12)	2,872,000.00	2,872,000.00	0.0%	0.00	Met
1st Subsequent Year (2012-13)	2,154,246.00	2,007,684.00	-6.8%	(146,562.00)	Not Met
2nd Subsequent Year (2013-14)	2,516,657.00	3,781,735.00	50.3%	1,265,078.00	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2011-12)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2012-13)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

Transportation funding for Home to School and Special Education have been eliminated in the Governor's budget for the two subsequent years. The district must continue the program which creates an increase to encroachment of the general fund.

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

Explanation:  
(required if NOT met)

The 12-13 and 13-14 transfers in amounts for First Interim are incorrect and should have been the same as what is reported in Second Interim.

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

**Explanation:**  
(required if NOT met)

--

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

**Project Information:**  
(required if YES)


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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 commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2011
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	13	Fund 01, 8000-8090, 8600-8999	01, 7438 & 7439	8,890,000
General Obligation Bonds	24	Fund 51, 8000-8999	01, 7433 & 7434	742,826,992
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

IBM	5	Fund 01, 8000-8099, 8600-8999	Fund 01, 7438 & 7439	3,242,000
State Emergency Loan	7	Fund 01, 8000-8999	Fund 01, 7438 & 7439; Fund 56, 7438 & 7439	9,368,387
Voluntary Integration Plan	1	Fund 01, 8000-8099, 8600-8999	Fund 01, 7438 & 7439	872,000
Childcare Portables	2	Fund 12, 8000-8999	Fund 12, 7438 & 7439	126,347

Type of Commitment (continued)	Prior Year (2010-11) Annual Payment (P & I)	Current Year (2011-12) Annual Payment (P & I)	1st Subsequent Year (2012-13) Annual Payment (P & I)	2nd Subsequent Year (2013-14) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	924,007	922,577	924,967	925,867
General Obligation Bonds	45,791,598	44,302,042	44,426,973	46,406,145
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

IBM	425,000	3,242,000	0	0
State Emergency Loan	1,421,602	9,951,209	0	0
Voluntary Integration Plan	1,000,000	872,000	0	0
Childcare Portables	97,524	97,524	28,823	0
Total Annual Payments:	49,659,731	59,387,352	45,380,763	47,332,012
Has total annual payment increased over prior year (2010-11)?		Yes	No	No

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

The IBM and State Emergency loans will be paid off from a combination of General Fund balance, Special Reserve contributions, and Debt Service Fund accumulation.

---

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

---

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

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

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

**Explanation:**  
(Required if Yes)

The IBM and State Emergency loans will be paid off from a combination of one time resources from the General Fund balance, Special Reserve contributions, and Debt Service Fund accumulation.

## S7. Unfunded Liabilities

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

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

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

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

- b. OPEB unfunded actuarial accrued liability (UAAL)

- c. 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.

First Interim (Form 01CSI, Item S7A)	Second Interim
390,289,182.00	390,289,182.00
390,289,182.00	390,289,182.00

Actuarial	Actuarial
Jul 01, 2010	Jul 01, 2010

3. OPEB Contributions

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

Current Year (2011-12)

1st Subsequent Year (2012-13)

2nd Subsequent Year (2013-14)

First Interim (Form 01CSI, Item S7A)	Second Interim
24,679,091.00	24,679,091.00
25,818,315.00	25,818,315.00
27,034,337.00	27,034,337.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2011-12)

1st Subsequent Year (2012-13)

2nd Subsequent Year (2013-14)

18,502,224.00	19,570,830.00
20,071,276.50	21,542,246.00
22,078,404.15	23,710,803.00

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

Current Year (2011-12)

1st Subsequent Year (2012-13)

2nd Subsequent Year (2013-14)

18,943,929.00	19,570,830.00
19,528,841.00	21,542,246.00
20,114,977.00	23,710,803.00

- d. Number of retirees receiving OPEB benefits

Current Year (2011-12)

1st Subsequent Year (2012-13)

2nd Subsequent Year (2013-14)

2,397	2,375
2,397	2,375
2,397	2,375

4. Comments:

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

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

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

Yes

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

No

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

No

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
0.00	0.00
0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2011-12)  
1st Subsequent Year (2012-13)  
2nd Subsequent Year (2013-14)

First Interim (Form 01CSI, Item S7B)	Second Interim
4,880,633.00	4,880,633.00
4,880,633.00	4,880,633.00
4,880,633.00	4,880,633.00

- b. Amount contributed (funded) for self-insurance programs  
Current Year (2011-12)  
1st Subsequent Year (2012-13)  
2nd Subsequent Year (2013-14)

4,919,928.00	4,919,928.00
4,919,928.00	4,919,928.00
4,919,928.00	4,919,928.00

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." If Yes, nothing further is needed for section S8A. If No, enter data, as applicable, in the remainder of section S8A; there are no extractions in this section.

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

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

Yes

If Yes, skip to section S8B.

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,626.5	1,614.0	1,648.0	1,648.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

--

Current Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

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

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

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

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

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

**Certificated (Non-management) - Other**

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


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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." If Yes, nothing further is needed for section S8B. If No, enter data, as applicable, in the remainder of section S8B; there are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

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

No

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-management) FTE positions	1,026.2	1,103.8	1,107.8	1,107.8

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

Yes

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

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

Feb 15, 2012

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

Yes

If Yes, date of Superintendent and CBO certification:

Feb 10, 2011

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

Yes

If Yes, date of budget revision board adoption:

Feb 15, 2012

4. Period covered by the agreement:

Begin Date:

Jul 01, 2011

End Date:

Jun 30, 2012

5. Salary settlement:

Current Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

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

Yes

No

No

**One Year Agreement**

Total cost of salary settlement

506,840

0

0

% change in salary schedule from prior year  
or

0.0%

**Multiyear Agreement**

Total cost of salary settlement

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

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

Current year fund balance.

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

Current Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

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

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

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

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

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


--

**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

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

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

**Classified (Non-management) - Other**

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


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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." If Yes or n/a, nothing further is needed for section S8C. If No, enter data, as applicable, in the remainder of section S8C; there are no extractions in this section.

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

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

No

If Yes or n/a, skip to S9.

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions	146.4	144.8	144.8	144.8

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

If Yes, complete question 2.

Yes

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	No
0	0	0
0.0%	0.0%	0.0%

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

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

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	No
29,796	44,694	
100.0%	100.0%	

**Management/Supervisor/Confidential  
Step and Column Adjustments**

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

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

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

## S9. Status of Other Funds

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

### S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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


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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

- 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?

No

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

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 are expected to exceed the projected state funded cost-of-living adjustment?

No

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

Yes

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

Yes

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

No

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

No

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

Comments:  
(optional)

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## End of School District Second Interim Criteria and Standards Review

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