



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.1k

**Meeting Date:** June 13, 2013

**Subject:** Approve 2012-13 Third Interim Financial Report

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: \_\_\_\_\_)
- Conference/Action
- Action
- Public Hearing

**Division:** Administrative Services

**Recommendation:** Approve the 2012-13 Third Interim Financial Report

**Background/Rationale:** Education Code Section 42130 requires school districts to prepare Interim Financial Reports each year. The intent of these reports is to provide an “early warning” system to indicate whether a district can meet its current and future year financial obligations. This is the third of three interim financial reports presented to the Board of Education for the 2012-13 year. The report provides financial information as of April 30, 2013.

The Governor’s January budget projection for 2013-14 provided flexibility under the Local Control Funding Formula (LCFF). The May Revise reverses the flexibility and creates restrictions with county and state oversight. We are currently analyzing the changes.

**Financial Considerations:** The district will take all necessary actions to ensure balanced budgets that maintain the required Economic Uncertainties Reserve as specified for the 2012-13, 2013-14, and 2014-15 fiscal years. The Board approved recommendations to address the projected deficit for 2013-14 and we will be requesting the Board take the appropriate action for 2014-15.

**Documents Attached:**

1. Executive Summary
2. 2012-13 Third Interim Financial Report

**Estimated Time of Presentation:** 10 minutes

**Submitted by:** Ken A. Forrest, Chief Business Officer  
Gerardo Castillo, CPA, Director III, Budget Services

**Approved by:** Jonathan P. Raymond, Superintendent

# Board of Education Executive Summary

## Administrative Services

Approve 2012-13 Third Interim Financial Report

June 13, 2013



### I. Overview/History:

All school districts are required to file two Interim Financial Reports during the year. The First Interim Report, as of October 31, requires Board approval by December 15<sup>th</sup>. The Second Interim Report, as of January 31, requires Board approval by March 15<sup>th</sup>. Districts that do not have a “positive” certification at their Second Interim are required to file a Third Interim report by June 1<sup>st</sup>, reflecting the financial condition of the District through April 30<sup>th</sup>. Due to the District’s May and June Board meeting schedule, the Sacramento County Office of Education (SCOE) has granted the District a waiver from this deadline so that we may obtain Board approval at the June 13<sup>th</sup> meeting.

When interim reports are submitted, a district must designate a certification as to their financial condition. A positive certification would indicate that the district would meet its financial obligations for the current fiscal year as well as the two subsequent fiscal years. A qualified certification means that the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. A negative certification would mean that the district is unable to meet its financial obligations for the remainder of the current fiscal year or for the next fiscal year.

Over the past several years, the impact of declining enrollment and reduced state funding has resulted in severe budget reductions, the district has submitted its interim reports as “Qualified” and the Sacramento County Office of Education has agreed with the recommendation. While our budget is balanced for the current fiscal year 2012-13 and the Board has approved significant reductions to balance the 2013-14 fiscal year, there are still many unknowns. The exact amount of revenue the District will receive for the 2013-14 fiscal year will not be known until the State budget is completed and signed by the Governor. While we have every anticipation of increased revenues for both the 2013-14 and 2014-15 fiscal years expenditure increases in 2014-15 are expected to outpace any possible revenue increases. This will require significant additional expenditure reductions. We will be presenting the Board a plan of action related to fiscal year 2014-15 budget planning as part of our 2013-14 budget presentation.

Because the District submitted a “Qualified” Second Interim report, we are required by Education Code to submit this Third Interim Report as outlined above. This report reflects the period ending April 30<sup>th</sup> and provides projections of district funds and cash balances. It is the Third Interim Financial Report that is before the Board this evening. We are not required to report a status, however, our financial condition would dictate that we declare that we are “Qualified”.

# Board of Education Executive Summary

## Administrative Services

Approve 2012-13 Third Interim Financial Report

June 13, 2013



Documents attached are primarily state-required reports. Key information includes the budget assumptions, multi-year projection and revenue limit summary.

### II. Driving Governance:

- Education Code section 42130 requires the Superintendent to submit two reports to the Board of Education during each fiscal year. The first report shall cover the financial and budgetary status of the district for the period ending October 31. The second report shall cover the period ending January 31. All reports required shall be in a format or on forms prescribed by the Superintendent of Public Instruction.
- Education Code section 42131 requires the Board of Education to certify, in writing, whether the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the subsequent fiscal year. Certifications shall be based on the Board's assessment of the district budget. Certifications shall be classified as positive, qualified or negative. This education code section also outlines the role of the County Office of Education.
- Education Code section 42131 (3)(e) directs districts to provide additional reports to the County Office of Education by June 1 if a Qualified or Negative Certification is reported as of the Second Interim Report. The Third Interim Report is for the period ending April 30.

### III. Budget:

The budget is a fluid document and while the budget is balanced for fiscal years 2012-13 and 2013-14, there are still many unknowns at this time for the outlying years. In preparing the assumptions for the multi-year projections, items such as one-time funds used to balance fiscal year 2012-13, increased costs for step and column salary increases as well as health benefit increases must be factored in. Declining enrollment is included in the multi-year projections. Board action taken to balance the 2013-14 fiscal year have been included in the multi-year projections. Staff continues to closely monitor enrollment, average daily attendance, state revenue and other areas that could impact the budget in the current or outlying years. The Third Interim Financial Report includes assumptions and projections made with the best available information. Information contained in the Governor's May Revise was not conclusive and is, therefore, not factored into this Third Interim Report.

# Board of Education Executive Summary

## Administrative Services

Approve 2012-13 Third Interim Financial Report  
June 13, 2013



### IV. Goals, Objectives and Measures:

- Maintain a balanced budget for fiscal year 2012-13 and continue to closely follow actions by the State Legislator and the Governor to ensure a balanced 2013-14 fiscal year budget.
- Develop a recommendation for a Board approved fund balance policy and incorporate this policy into future year's budget development.
- Develop a plan to address the ongoing structural deficit through appropriate budget review and expenditure reductions.

### V. Major Initiatives:

Use the Third Interim Financial Report information to help guide budget development for fiscal years 2013-14 and 2014-15.

### VI. Results:

Budget development for the 2013-14 fiscal year will follow the calendar approved by the Board. The Board will be presented with a balanced budget for the 2013-14 fiscal year.

### VII. Lessons Learned/Next Steps:

- Follow the approved calendar with adjustments made as necessary.
- Continue to monitor the state budget and its impact on the district finances.
- Meet and communicate with bargaining unit partners.

# **2012-2013 Third Interim Financial Report**

**For the Period Ending April 30, 2013**



## **Our Vision**

Let's take a simple idea and start a revolution.  
Let's pledge that children come first.

Board of Education  
June 13, 2013

# **Sacramento City Unified School District**

## **Board of Education**

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Olivine Roberts, Ed.D., Chief Academic Officer  
Jess Serna, Chief Human Resource Officer  
*vacant*, Chief Family and Community Engagement Officer  
Ken A. Forrest, Chief Business Officer  
Gabe Ross, Chief Communications Officer  
Koua Jacklyn Franz, Chief of Staff

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# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT - BUDGET SERVICES

## ESTIMATED FINANCIAL PROJECTION FACTORS

	2012-13	2013-14	2014-15
<b>State Statutory COLA – Revenue Limit</b>	3.24%	1.565%	1.80%
<b>K-12 Revenue Limit Deficit</b>	22.272%	19.233%	19.233%
<b>State Categorical Funding (including adult education, deferred maintenance and ROC/P)</b>			
<b>Tier I, II and III</b>	0.00%	1.565%	1.80%
<b>California Consumer Price Index (CPI)</b>	2.30%	2.20%	2.30%

### MULTI-YEAR BUDGET ASSUMPTIONS: 2012-13 THROUGH 2014-15

#### REVENUES:

##### **Revenue Limit**

- Fiscal Year (FY) 2012-13 funded on 41,380 Average Daily Attendance (ADA).
- FY 2012-13 Revenue Limit ADA is based on greater of prior year or current year ADA. Since SCUSD is in declining enrollment, 2011-12 (prior year) ADA will be used for 2012-13.
- FY 2013-14 assumes 800 declining enrollment with a decrease of 760 ADA. Prior year ADA will be used for 2013-14
- FY 2013-14 assumes an increase of \$267 per ADA.
- FY 2014-15 assumes funded on 39,539 ADA (prior year ADA).

##### **Federal Revenues**

- Federal Revenues are maintained at 2011-12 funding levels for regular programs. FY 2012-13 reflects the decrease of American Recovery and Reinvestment Act (ARRA) funds. Years 2013-14 and 2014-15 exclude the one-time funds received for 2012-13.
- FY 2013-14 reflects a 5.9% decrease for all federal programs due to sequestration.

#### **OTHER STATE REVENUES:**

##### **Special Education & Transportation**

- Special Education is funded at the same ratio as 2011-12. It reflects the decline in ADA.
- For 2012-13, 2013-14, and 2014-15 the Special Education and Transportation encroachment (contribution) is fully supported by the unrestricted monies from the General Fund.
- For 2012-13, 2013-14 and 2014-15 Special Education Transportation Apportionments are maintained.



## **MULTI-YEAR BUDGET ASSUMPTIONS: 2012-13 THROUGH 2014-15 (Continued)**

### **State Categorical Programs**

- Based on current law state flexibility provisions, appropriate adjustments have been made for Tier III programs.
- FY 2013-14 assumes loss of QEIA funding at two schools.
- FY 2014-15 QEIA funding is eliminated at all schools.
- FY 2012-13, 2013-14, and 2014-15 eliminates Adult Education and Deferred Maintenance (Tier III Funds).
- FY 2012-13, 2013-14, and 2014-15 reduced ROP and Gate Programs by 5%.

### **Class Size Reduction**

- FY 2012-13, 2013-14, and 2014-15 assumes K-3 CSR at contract maximum.

### **Lottery**

- The expected annual funding is projected at \$155 per ADA for 2012-13 (unrestricted \$125 and \$30 restricted) and outlying years.

## **LOCAL REVENUES:**

### **Other Local Revenue**

- Local Revenue assumes a similar level of funding in outlying years as 2012-13.

## **EXPENDITURES:**

### **Certificated Salaries**

- Certificated staffing for FY 2012-13, 2013-14, and 2014-15 is based on 2011-12 staffing levels with increased class sizes to contract maximum as follows:
  - Kindergarten at 32:1
  - Grades 1-3 at 31:1
  - Grades 4-6 at 33:1
  - Grades 7-8 at 31:1
  - Grades 9-12 at 32:1
- FY 2012-13 includes approved reductions for co-curricular stipends, counselors, assistant principals, librarians and central office staffing.
- Salaries commensurate with approved salary schedules and contractual agreements. This includes increases for salary schedule step and column movement less attrition credit.
- FY 2012-13 and 2013-14 assumes furlough days approved by bargaining units.
- FY 2013-14 and 2014-15 includes the closure of seven elementary schools.
- FY 2014-15 does not include furlough days. The agreements for furlough days end on June 30, 2014.

## **MULTI-YEAR BUDGET ASSUMPTIONS: 2012-13 THROUGH 2014-15 (Continued)**

### **Classified Salaries**

- Classified staffing for 2012-13 is based on 2011-12 staffing levels with decreases for staff reductions due to budget constraints. FY 2012-13 includes the elimination of Home-to-School Transportation, reduction of 50% of custodial staff and plant managers, reduction of maintenance staff by 20% and central office staffing reductions.
- Salaries are commensurate with approved salary schedules and contractual agreements. This includes salary step movement, less attrition credit.
- FY 2013-14 includes the closure of seven elementary schools.
- FY 2013-14 assumes restoring 17 SPOM's or custodians.
- FY 2012-13 and 2013-14 assumes furlough days approved by bargaining units.

### **Employee Benefits**

- The estimated statutory benefits for Certificated staff is 13.19%.
- The estimated statutory benefits for Classified staff is 24.16%.
- Health benefits are projected to increase approximately 10% for FY 2012-13, 2013-14, and 2014-15 and will be funded dependent upon negotiated agreements with employee groups. FY 2012-13, 2013-14, and 2014-15 includes benefit reductions related to reduced staff and benefits changes.
- Post-Retirement Health Benefits are based on FY 2011-12 participation. The district does not regularly pre-fund the future cost of post-retirement benefits. A negotiated agreement with SCTA includes a contribution from employees towards post-retirement benefits.

### **Supplies, Services, Utilities, Capital Outlay**

- No projected increases in supplies, services or capital outlay. FY 2012-13 includes reductions for contractual agreements as approved by the Board as part of the budget reductions. Budget is maintained in the outlying years.

### **Indirect Support**

- The indirect rate is consistently applied to each program as allowed by law.
- The approved rate is 2.67% for FY 2012-13, and 3.56% for 2013-14.

### **Other Outgo/Transfers/ Contributions**

- Contributions to Restricted Programs – The FY 2012-13 budget and outlying years include contributions to cover program encroachments from the general unrestricted budget for the Special Education, Routine Restricted Maintenance, and Special Education Transportation programs.
- In Lieu Property Taxes are transferred to charter schools.
- FY 2013-14 assumes transfer of \$841,000 from Adult Education, to the General Fund.

### **One-Time Revenues/Expenditures**

- FY 2012-13 includes assumptions to recover from the use of one-time funds: Title-I ARRA, IDEA ARRA, and Federal Education Job Fund.
- Tier III programs flexibility is maintained.
- FY 2012-13 includes \$1.7 million to pay an arbitration settlement to SCTA members.

**MULTI-YEAR BUDGET ASSUMPTIONS: 2012-13 THROUGH 2014-15 (Continued)**

**BEGINNING BALANCE/RESERVES:**

**Beginning Balance**

- Based on 2011-12 actual ending fund balance.

**Reserves**

- The 2012-13, 2013-14 and 2014-15 projections fund the 2% General Fund Reserve for Economic Uncertainty, provided steps are taken to reach budget reduction goals.
- The Reserve for Retiree Unfunded Liability is eliminated in 2012-13 as approved by the Board as part of budget reductions.

## 2012-13 BUDGET OVERVIEW

### **BUDGET OVERVIEW**

Sacramento City Unified School District financial goal is to maintain the state required level of reserve, maximize district revenues and ensure district revenues are used to achieve the educational goals of the district. These documents reflect revisions to the budget for FY 2012-13 and multi-year projections for FY 2013-14 and 2014-15.

Sacramento City Unified School District Budget is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures.

Two conditions impact the Sacramento City Unified School District Budget:

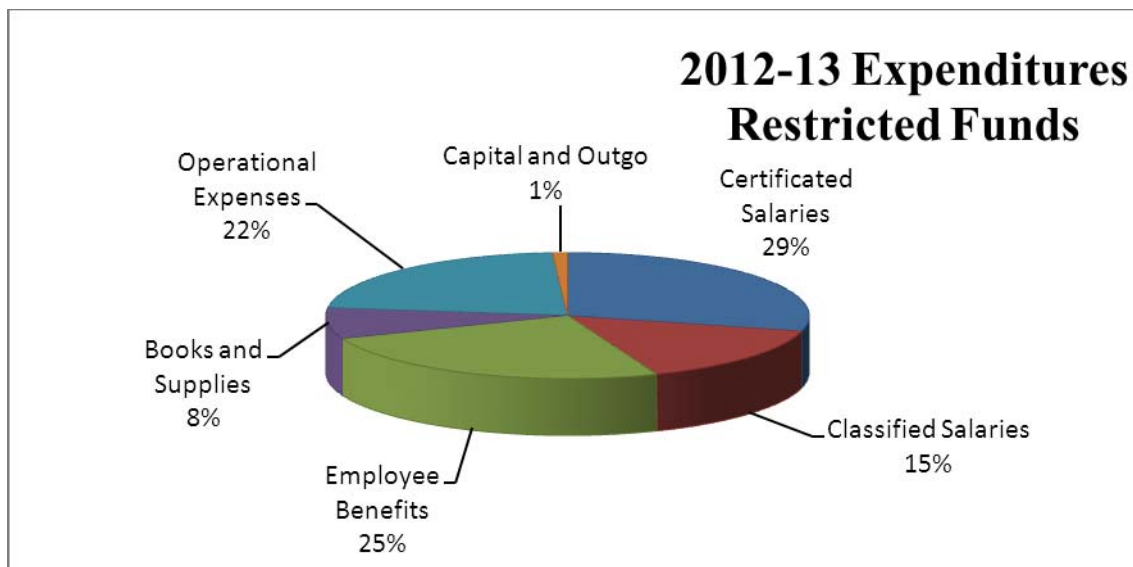
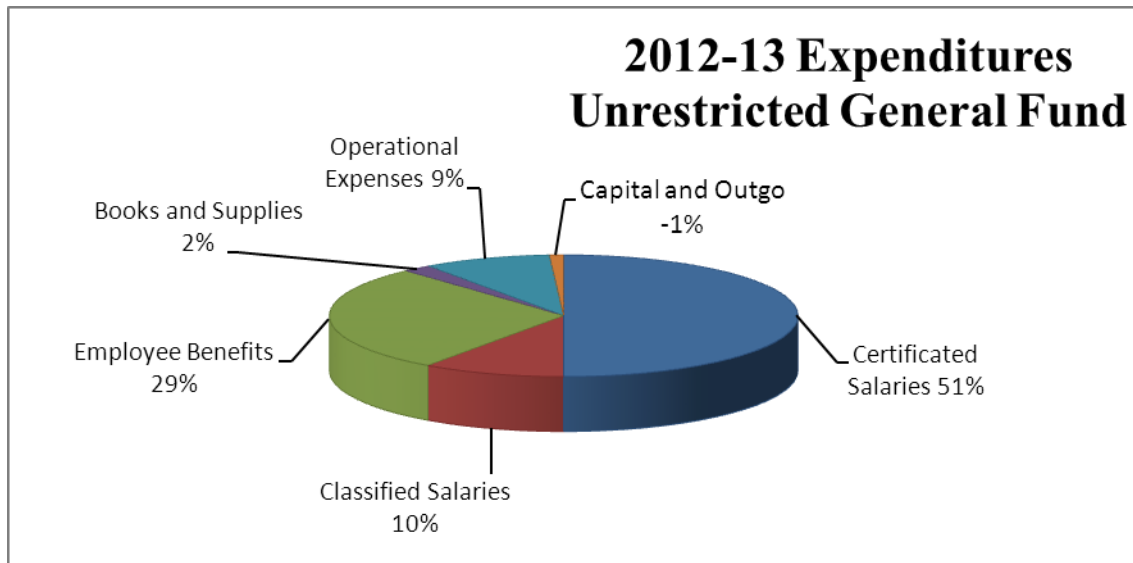
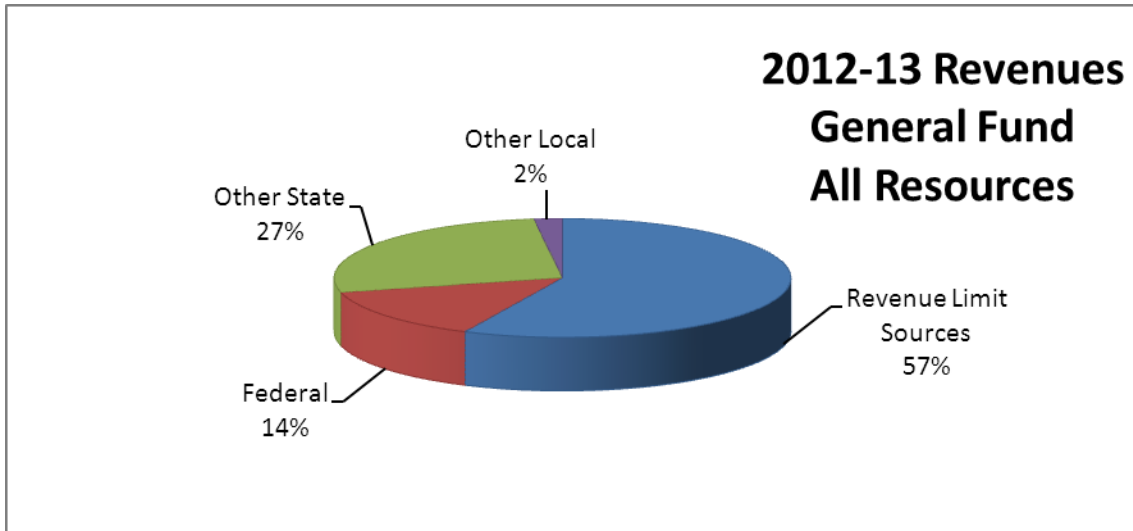
- a. Revenue – State Budget ↑ including declining enrollment
- b. Expenditures – increases in expenditures ↑

# GENERAL FUND

## General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as the Economic Impact Aid program and No Child Left Behind Title I Program and others.

## Revenues and Expenditures - Summary



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	203,532,750.14	220,572,465.32	131,310,643.79	220,572,465.32	0.00	0.0%
2) Federal Revenue		8100-8299	40,200,765.00	55,566,835.30	24,219,662.31	55,566,835.30	0.00	0.0%
3) Other State Revenue		8300-8599	101,253,009.00	105,023,862.47	75,798,649.22	105,023,862.47	0.00	0.0%
4) Other Local Revenue		8600-8799	2,449,550.07	9,076,229.38	7,268,423.84	9,076,229.38	0.00	0.0%
5) TOTAL, REVENUES			347,436,074.21	390,239,392.47	238,597,379.16	390,239,392.47		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	150,516,765.55	165,048,528.47	126,175,682.66	165,048,528.47	0.00	0.0%
2) Classified Salaries		2000-2999	44,745,070.00	48,817,628.43	39,902,009.54	48,817,628.43	0.00	0.0%
3) Employee Benefits		3000-3999	96,654,613.00	106,283,261.76	82,899,749.24	106,283,261.76	0.00	0.0%
4) Books and Supplies		4000-4999	10,179,929.66	20,532,007.32	6,586,008.97	20,532,007.32	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	46,071,621.00	57,121,212.21	37,105,041.71	57,121,212.21	0.00	0.0%
6) Capital Outlay		6000-6999	239,872.00	424,728.45	231,266.18	424,728.45	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,125,000.00	2,169,460.46	1,944,317.60	2,169,460.46	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,386,229.00)	(1,375,231.52)	(686,899.92)	(1,375,231.52)	0.00	0.0%
9) TOTAL, EXPENDITURES			349,146,642.21	399,021,595.58	294,157,175.98	399,021,595.58		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,710,568.00)	(8,782,203.11)	(55,559,796.82)	(8,782,203.11)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	710,568.00	710,568.00	0.00	710,568.00	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			710,568.00	710,568.00	0.00	710,568.00		

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>			(1,000,000.00)	(8,071,635.11)	(55,559,796.82)	(8,071,635.11)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,377,666.00	21,113,495.14		21,113,495.14	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)			15,377,666.00	21,113,495.14		21,113,495.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,377,666.00	21,113,495.14		21,113,495.14		
2) Ending Balance, June 30 (E + F1e)			14,377,666.00	13,041,860.03		13,041,860.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	320,000.00	320,000.00		320,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			4,823,236.00	1,634,246.54		1,634,246.54		
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	1,882,791.72		1,882,791.72		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,009,430.00	8,979,821.77		8,979,821.77		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	146,648,225.61	169,567,859.79	78,543,640.00	169,567,859.79	0.00	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	292,861.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	779,027.00	774,974.00	389,564.67	774,974.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	51,362,000.00	49,553,103.00	50,386,960.25	49,553,103.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,378,300.00	1,800,152.00	2,359,418.67	1,800,152.00	0.00	0.0%
Prior Years' Taxes		8043	2,354,996.00	622,486.00	132,075.88	622,486.00	0.00	0.0%
Supplemental Taxes		8044	126,600.00	148,629.00	(24,784.44)	148,629.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,461,500.00	2,880,807.00	3,418,426.98	2,880,807.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	334,681.00	132,386.00	(276,373.14)	132,386.00	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	9,294.99	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	4,648.00	0.00	4,648.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>208,445,329.61</b>	<b>225,485,044.79</b>	<b>135,231,084.86</b>	<b>225,485,044.79</b>	<b>0.00</b>	<b>0.0%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(9,407,232.00)	(9,407,232.00)	0.00	(9,407,232.00)	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	9,407,232.00	9,407,232.00	0.00	9,407,232.00	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	881,922.00	881,922.00	562,230.93	881,922.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,794,501.47)	(5,794,501.47)	(4,482,719.00)	(5,794,501.47)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	47.00	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>			<b>203,532,750.14</b>	<b>220,572,465.32</b>	<b>131,310,643.79</b>	<b>220,572,465.32</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,616,111.00	8,879,260.00	2,219,815.57	8,879,260.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,422,947.00	1,872,689.74	596,845.41	1,872,689.74	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	295,000.00	6,395,848.26	4,656,301.30	6,395,848.26	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	19,979,720.00	24,838,166.82	11,838,919.73	24,838,166.82	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	19,429.00	54,681.64	42,252.64	54,681.64	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	3,720,379.00	3,892,709.49	1,087,222.49	3,892,709.49	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	889,466.00	2,583,152.81	1,362,006.81	2,583,152.81	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	480,741.00	468,350.00	174,457.00	468,350.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	130,275.00	750,513.31	150,513.31	750,513.31	0.00	0.0%
Other Federal Revenue	All Other	8290	4,646,697.00	5,831,463.23	2,091,328.05	5,831,463.23	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>40,200,765.00</b>	<b>55,566,835.30</b>	<b>24,219,662.31</b>	<b>55,566,835.30</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	22,523,849.00	22,523,849.00	14,862,681.00	22,523,849.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	5,533.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	850,000.00	789,627.00	850,000.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	9,499,013.00	9,992,655.00	7,993,630.00	9,992,655.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	2,867,699.00	3,217,699.00	2,179,782.00	3,217,699.00	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	7,047,300.00	7,047,300.00	4,919,585.00	7,047,300.00	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	1,157,961.00	1,157,961.00	1,157,961.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi:		8560	6,777,482.00	6,788,876.36	4,249,292.14	6,788,876.36	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%
After School Education and Safety (ASES)	6010	8590	6,919,562.00	6,957,743.08	6,262,949.08	6,957,743.08	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	150,309.00	281,923.42	281,922.92	281,923.42	0.00	0.0%
Healthy Start	6240	8590	0.00	100,000.00	0.00	100,000.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Quality Education Investment Act	7400	8590	5,051,416.00	4,923,700.00	3,938,960.00	4,923,700.00	0.00	0.0%
All Other State Revenue	All Other	8590	40,416,379.00	41,182,155.61	29,156,726.08	41,182,155.61	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>101,253,009.00</b>	<b>105,023,862.47</b>	<b>75,798,649.22</b>	<b>105,023,862.47</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	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	14,886.24	14,663.84	14,886.24	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	984,000.00	1,071,423.22	930,302.92	1,071,423.22	0.00	0.0%
Interest		8660	175,613.07	175,613.07	44,718.89	175,613.07	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	1,289,937.00	5,625,420.85	5,174,728.19	5,625,420.85	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	2,188,886.00	1,032,454.00	2,188,886.00	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	71,556.00	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)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,449,550.07	9,076,229.38	7,268,423.84	9,076,229.38	0.00	0.0%
TOTAL, REVENUES			347,436,074.21	390,239,392.47	238,597,379.16	390,239,392.47	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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	123,428,189.00	132,751,013.89	102,177,812.03	132,751,013.89	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,673,740.00	7,368,518.46	5,386,592.01	7,368,518.46	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	13,570,512.55	15,217,271.41	12,505,999.40	15,217,271.41	0.00	0.0%
Other Certificated Salaries		1900	7,844,324.00	9,711,724.71	6,105,279.22	9,711,724.71	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>150,516,765.55</b>	<b>165,048,528.47</b>	<b>126,175,682.66</b>	<b>165,048,528.47</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	8,315,097.00	8,764,240.42	6,343,816.52	8,764,240.42	0.00	0.0%
Classified Support Salaries		2200	16,939,874.06	18,425,700.93	15,586,662.60	18,425,700.93	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	5,210,834.00	5,747,140.56	4,712,239.59	5,747,140.56	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,425,497.94	13,523,736.93	11,284,870.82	13,523,736.93	0.00	0.0%
Other Classified Salaries		2900	1,853,767.00	2,356,809.59	1,974,420.01	2,356,809.59	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>44,745,070.00</b>	<b>48,817,628.43</b>	<b>39,902,009.54</b>	<b>48,817,628.43</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	12,812,891.00	13,507,341.15	10,239,790.74	13,507,341.15	0.00	0.0%
PERS		3201-3202	4,480,188.00	4,905,442.58	4,247,297.99	4,905,442.58	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,312,457.00	5,859,462.00	4,776,873.13	5,859,462.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	48,856,281.00	55,278,072.15	42,097,077.28	55,278,072.15	0.00	0.0%
Unemployment Insurance		3501-3502	3,065,468.00	3,195,010.44	2,456,974.15	3,195,010.44	0.00	0.0%
Workers' Compensation		3601-3602	3,609,407.00	4,003,495.41	3,122,779.20	4,003,495.41	0.00	0.0%
OPEB, Allocated		3701-3702	17,562,572.00	18,568,120.24	15,328,684.19	18,568,120.24	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	825,057.00	822,550.44	518,260.42	822,550.44	0.00	0.0%
Other Employee Benefits		3901-3902	130,292.00	143,767.35	112,012.14	143,767.35	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>96,654,613.00</b>	<b>106,283,261.76</b>	<b>82,899,749.24</b>	<b>106,283,261.76</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,145,502.00	834,721.10	675,195.16	834,721.10	0.00	0.0%
Books and Other Reference Materials		4200	189,509.00	224,858.99	45,799.13	224,858.99	0.00	0.0%
Materials and Supplies		4300	8,211,034.19	17,006,705.74	4,814,485.13	17,006,705.74	0.00	0.0%
Noncapitalized Equipment		4400	633,884.47	2,465,721.49	1,050,529.55	2,465,721.49	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>10,179,929.66</b>	<b>20,532,007.32</b>	<b>6,586,008.97</b>	<b>20,532,007.32</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	20,795,596.00	27,442,742.22	17,829,756.74	27,442,742.22	0.00	0.0%
Travel and Conferences		5200	267,290.00	867,973.77	359,476.70	867,973.77	0.00	0.0%
Dues and Memberships		5300	37,790.00	122,321.03	108,810.85	122,321.03	0.00	0.0%
Insurance		5400-5450	1,887,460.00	1,887,460.00	1,811,474.01	1,887,460.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,403,278.00	8,423,592.19	6,028,801.72	8,423,592.19	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,942,364.00	2,527,853.22	1,509,527.51	2,527,853.22	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	(858,192.00)	(797,134.16)	(23,989.15)	(797,134.16)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,964,996.00	15,674,985.81	8,834,337.04	15,674,985.81	0.00	0.0%
Communications		5900	631,039.00	971,418.13	646,846.29	971,418.13	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>46,071,621.00</b>	<b>57,121,212.21</b>	<b>37,105,041.71</b>	<b>57,121,212.21</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	21,048.00	2,288.00	2,277.70	2,288.00	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	39,605.00	229,357.00	111,154.35	229,357.00	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	129,542.00	151,208.23	104,084.15	151,208.23	0.00	0.0%
Equipment Replacement		6500	49,677.00	41,875.22	13,749.98	41,875.22	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>239,872.00</b>	<b>424,728.45</b>	<b>231,266.18</b>	<b>424,728.45</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	34,041.00	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	735,010.59	478,963.32	735,010.59	0.00	0.0%
Other Debt Service - Principal		7439	2,125,000.00	1,434,449.87	1,431,313.28	1,434,449.87	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,125,000.00</b>	<b>2,169,460.46</b>	<b>1,944,317.60</b>	<b>2,169,460.46</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	(1,386,229.00)	(1,375,231.52)	(686,899.92)	(1,375,231.52)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,386,229.00)</b>	<b>(1,375,231.52)</b>	<b>(686,899.92)</b>	<b>(1,375,231.52)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>349,146,642.21</b>	<b>399,021,595.58</b>	<b>294,157,175.98</b>	<b>399,021,595.58</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	710,568.00	710,568.00	0.00	710,568.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>710,568.00</b>	<b>710,568.00</b>	<b>0.00</b>	<b>710,568.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>(b) TOTAL, INTERFUND TRANSFERS OUT</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 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%
<b>(c) TOTAL, SOURCES</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>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>			<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>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%
<b>(e) TOTAL, CONTRIBUTIONS</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, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>710,568.00</b>	<b>710,568.00</b>	<b>0.00</b>	<b>710,568.00</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>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	194,125,518.14	211,165,233.32	131,310,643.79	211,165,233.32	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	49,384,171.00	49,460,270.36	36,265,005.17	49,460,270.36	0.00	0.0%
4) Other Local Revenue		8600-8799	1,159,613.07	4,321,754.46	3,298,066.54	4,321,754.46	0.00	0.0%
5) TOTAL, REVENUES			244,669,302.21	264,947,258.14	170,873,715.50	264,947,258.14		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	107,979,073.00	114,171,563.08	91,071,643.42	114,171,563.08	0.00	0.0%
2) Classified Salaries		2000-2999	20,112,269.00	22,851,784.65	18,990,196.84	22,851,784.65	0.00	0.0%
3) Employee Benefits		3000-3999	57,210,598.00	63,740,579.83	52,458,790.05	63,740,579.83	0.00	0.0%
4) Books and Supplies		4000-4999	3,371,119.21	5,681,062.91	2,402,870.69	5,681,062.91	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,186,069.00	18,632,697.14	13,969,935.24	18,632,697.14	0.00	0.0%
6) Capital Outlay		6000-6999	135,667.00	192,071.98	111,272.88	192,071.98	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,125,000.00	2,136,452.72	1,911,884.01	2,136,452.72	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,927,374.00)	(3,474,497.24)	(788,988.87)	(3,474,497.24)	0.00	0.0%
9) TOTAL, EXPENDITURES			206,192,421.21	223,931,715.07	180,127,604.26	223,931,715.07		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			38,476,881.00	41,015,543.07	(9,253,888.76)	41,015,543.07		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	710,568.00	710,568.00	0.00	710,568.00	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	(40,187,449.00)	(42,896,157.88)	(37,035,908.70)	(42,896,157.88)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,476,881.00)	(42,185,589.88)	(37,035,908.70)	(42,185,589.88)		



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>			(1,000,000.00)	(1,170,046.81)	(46,289,797.46)	(1,170,046.81)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,554,430.00	12,577,660.30		12,577,660.30	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)			10,554,430.00	12,577,660.30		12,577,660.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,554,430.00	12,577,660.30		12,577,660.30		
2) Ending Balance, June 30 (E + F1e)			9,554,430.00	11,407,613.49		11,407,613.49		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	320,000.00	320,000.00		320,000.00		
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	1,882,791.72		1,882,791.72		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,009,430.00	8,979,821.77		8,979,821.77		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	146,648,225.61	169,567,859.79	78,543,640.00	169,567,859.79	0.00	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	292,861.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	779,027.00	774,974.00	389,564.67	774,974.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	51,362,000.00	49,553,103.00	50,386,960.25	49,553,103.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,378,300.00	1,800,152.00	2,359,418.67	1,800,152.00	0.00	0.0%
Prior Years' Taxes		8043	2,354,996.00	622,486.00	132,075.88	622,486.00	0.00	0.0%
Supplemental Taxes		8044	126,600.00	148,629.00	(24,784.44)	148,629.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,461,500.00	2,880,807.00	3,418,426.98	2,880,807.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	334,681.00	132,386.00	(276,373.14)	132,386.00	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	9,294.99	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	4,648.00	0.00	4,648.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>208,445,329.61</b>	<b>225,485,044.79</b>	<b>135,231,084.86</b>	<b>225,485,044.79</b>	<b>0.00</b>	<b>0.0%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(9,407,232.00)	(9,407,232.00)	0.00	(9,407,232.00)	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	881,922.00	881,922.00	562,230.93	881,922.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,794,501.47)	(5,794,501.47)	(4,482,719.00)	(5,794,501.47)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	47.00	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>			<b>194,125,518.14</b>	<b>211,165,233.32</b>	<b>131,310,643.79</b>	<b>211,165,233.32</b>	<b>0.00</b>	<b>0.0%</b>
<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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290						
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL 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 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	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	7,047,300.00	7,047,300.00	4,919,585.00	7,047,300.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	1,157,961.00	1,157,961.00	1,157,961.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,658,242.00	5,669,636.36	3,753,239.65	5,669,636.36	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						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	36,678,629.00	35,585,373.00	26,434,219.52	35,585,373.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>49,384,171.00</b>	<b>49,460,270.36</b>	<b>36,265,005.17</b>	<b>49,460,270.36</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		
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		
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	14,886.24	14,663.84	14,886.24	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	984,000.00	984,000.00	920,302.92	984,000.00	0.00	0.0%
Interest		8660	175,613.07	175,613.07	44,718.89	175,613.07	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	0.00	958,369.15	1,214,370.89	958,369.15	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	2,188,886.00	1,032,454.00	2,188,886.00	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	71,556.00	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)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,159,613.07	4,321,754.46	3,298,066.54	4,321,754.46	0.00	0.0%
TOTAL, REVENUES			244,669,302.21	264,947,258.14	170,873,715.50	264,947,258.14	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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	96,805,308.00	101,922,992.32	80,765,818.97	101,922,992.32	0.00	0.0%
Certificated Pupil Support Salaries		1200	43,233.00	81,691.72	199,949.77	81,691.72	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,599,891.00	11,403,479.06	9,582,389.96	11,403,479.06	0.00	0.0%
Other Certificated Salaries		1900	530,641.00	763,399.98	523,484.72	763,399.98	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>107,979,073.00</b>	<b>114,171,563.08</b>	<b>91,071,643.42</b>	<b>114,171,563.08</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	18,240.00	296,492.35	222,369.14	296,492.35	0.00	0.0%
Classified Support Salaries		2200	5,915,467.06	7,381,378.49	6,207,782.31	7,381,378.49	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,976,801.00	3,005,625.53	2,383,533.01	3,005,625.53	0.00	0.0%
Clerical, Technical and Office Salaries		2400	10,533,917.94	11,374,252.66	9,653,189.99	11,374,252.66	0.00	0.0%
Other Classified Salaries		2900	667,843.00	794,035.62	523,322.39	794,035.62	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>20,112,269.00</b>	<b>22,851,784.65</b>	<b>18,990,196.84</b>	<b>22,851,784.65</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	8,842,982.00	9,271,023.95	7,482,332.65	9,271,023.95	0.00	0.0%
PERS		3201-3202	1,974,284.00	2,168,173.28	1,978,079.64	2,168,173.28	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,855,275.00	3,141,046.85	2,657,157.18	3,141,046.85	0.00	0.0%
Health and Welfare Benefits		3401-3402	28,468,611.00	33,469,736.57	26,757,341.14	33,469,736.57	0.00	0.0%
Unemployment Insurance		3501-3502	2,051,625.00	2,024,372.26	1,629,896.90	2,024,372.26	0.00	0.0%
Workers' Compensation		3601-3602	2,378,392.00	2,562,198.23	2,070,169.84	2,562,198.23	0.00	0.0%
OPEB, Allocated		3701-3702	10,179,265.00	10,585,595.47	9,533,758.03	10,585,595.47	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	376,444.00	428,789.06	277,189.25	428,789.06	0.00	0.0%
Other Employee Benefits		3901-3902	83,720.00	89,644.16	72,865.42	89,644.16	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>57,210,598.00</b>	<b>63,740,579.83</b>	<b>52,458,790.05</b>	<b>63,740,579.83</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,067,926.00	763,819.94	622,400.75	763,819.94	0.00	0.0%
Books and Other Reference Materials		4200	25,802.00	27,145.63	14,122.59	27,145.63	0.00	0.0%
Materials and Supplies		4300	2,146,104.74	4,444,798.77	1,604,156.08	4,444,798.77	0.00	0.0%
Noncapitalized Equipment		4400	131,286.47	445,298.57	162,191.27	445,298.57	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>3,371,119.21</b>	<b>5,681,062.91</b>	<b>2,402,870.69</b>	<b>5,681,062.91</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	399,000.00	208,186.00	48,724.95	208,186.00	0.00	0.0%
Travel and Conferences		5200	129,476.00	174,052.15	79,449.83	174,052.15	0.00	0.0%
Dues and Memberships		5300	35,690.00	116,341.03	104,080.85	116,341.03	0.00	0.0%
Insurance		5400-5450	1,887,460.00	1,887,460.00	1,810,974.01	1,887,460.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,382,967.00	8,382,967.00	6,000,622.03	8,382,967.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,316,459.00	1,475,689.76	898,268.93	1,475,689.76	0.00	0.0%
Transfers of Direct Costs		5710	(14,854.00)	(62,051.67)	75,767.82	(62,051.67)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(843,592.00)	(846,539.88)	(43,721.54)	(846,539.88)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,288,391.00	6,376,029.06	4,379,387.37	6,376,029.06	0.00	0.0%
Communications		5900	605,072.00	920,563.69	616,380.99	920,563.69	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>18,186,069.00</b>	<b>18,632,697.14</b>	<b>13,969,935.24</b>	<b>18,632,697.14</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	21,048.00	2,288.00	2,277.70	2,288.00	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	4,605.00	103,159.00	62,204.00	103,159.00	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	78,974.00	67,238.98	41,295.93	67,238.98	0.00	0.0%
Equipment Replacement		6500	31,040.00	19,386.00	5,495.25	19,386.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>135,667.00</b>	<b>192,071.98</b>	<b>111,272.88</b>	<b>192,071.98</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	34,041.00	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						
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	0.00	731,152.72	475,105.45	731,152.72	0.00	0.0%
Other Debt Service - Principal		7439	2,125,000.00	1,405,300.00	1,402,737.56	1,405,300.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,125,000.00</b>	<b>2,136,452.72</b>	<b>1,911,884.01</b>	<b>2,136,452.72</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,541,145.00)	(2,099,265.72)	(102,088.95)	(2,099,265.72)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,386,229.00)	(1,375,231.52)	(686,899.92)	(1,375,231.52)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,927,374.00)</b>	<b>(3,474,497.24)</b>	<b>(788,988.87)</b>	<b>(3,474,497.24)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>206,192,421.21</b>	<b>223,931,715.07</b>	<b>180,127,604.26</b>	<b>223,931,715.07</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	710,568.00	710,568.00	0.00	710,568.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>710,568.00</b>	<b>710,568.00</b>	<b>0.00</b>	<b>710,568.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>(b) TOTAL, INTERFUND TRANSFERS OUT</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 SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<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%
<b>Long-Term Debt Proceeds</b>								
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>			<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>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>			<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>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(40,187,449.00)	(42,896,157.88)	(37,035,908.70)	(42,896,157.88)	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>			<b>(40,187,449.00)</b>	<b>(42,896,157.88)</b>	<b>(37,035,908.70)</b>	<b>(42,896,157.88)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(39,476,881.00)</b>	<b>(42,185,589.88)</b>	<b>(37,035,908.70)</b>	<b>(42,185,589.88)</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>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	9,407,232.00	9,407,232.00	0.00	9,407,232.00	0.00	0.0%
2) Federal Revenue		8100-8299	40,200,765.00	55,566,835.30	24,219,662.31	55,566,835.30	0.00	0.0%
3) Other State Revenue		8300-8599	51,868,838.00	55,563,592.11	39,533,644.05	55,563,592.11	0.00	0.0%
4) Other Local Revenue		8600-8799	1,289,937.00	4,754,474.92	3,970,357.30	4,754,474.92	0.00	0.0%
5) TOTAL, REVENUES			102,766,772.00	125,292,134.33	67,723,663.66	125,292,134.33		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	42,537,692.55	50,876,965.39	35,104,039.24	50,876,965.39	0.00	0.0%
2) Classified Salaries		2000-2999	24,632,801.00	25,965,843.78	20,911,812.70	25,965,843.78	0.00	0.0%
3) Employee Benefits		3000-3999	39,444,015.00	42,542,681.93	30,440,959.19	42,542,681.93	0.00	0.0%
4) Books and Supplies		4000-4999	6,808,810.45	14,850,944.41	4,183,138.28	14,850,944.41	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	27,885,552.00	38,488,515.07	23,135,106.47	38,488,515.07	0.00	0.0%
6) Capital Outlay		6000-6999	104,205.00	232,656.47	119,993.30	232,656.47	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	33,007.74	32,433.59	33,007.74	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,541,145.00	2,099,265.72	102,088.95	2,099,265.72	0.00	0.0%
9) TOTAL, EXPENDITURES			142,954,221.00	175,089,880.51	114,029,571.72	175,089,880.51		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(40,187,449.00)	(49,797,746.18)	(46,305,908.06)	(49,797,746.18)		
<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	40,187,449.00	42,896,157.88	37,035,908.70	42,896,157.88	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			40,187,449.00	42,896,157.88	37,035,908.70	42,896,157.88		

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>			0.00	(6,901,588.30)	(9,269,999.36)	(6,901,588.30)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,823,236.00	8,535,834.84		8,535,834.84	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)			4,823,236.00	8,535,834.84		8,535,834.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,823,236.00	8,535,834.84		8,535,834.84		
2) Ending Balance, June 30 (E + F1e)			4,823,236.00	1,634,246.54		1,634,246.54		
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			4,823,236.00	1,634,246.54		1,634,246.54		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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		
<b>Subtotal, Revenue Limit Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<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	9,407,232.00	9,407,232.00	0.00	9,407,232.00	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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>9,407,232.00</b>	<b>9,407,232.00</b>	<b>0.00</b>	<b>9,407,232.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,616,111.00	8,879,260.00	2,219,815.57	8,879,260.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,422,947.00	1,872,689.74	596,845.41	1,872,689.74	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	295,000.00	6,395,848.26	4,656,301.30	6,395,848.26	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	19,979,720.00	24,838,166.82	11,838,919.73	24,838,166.82	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	19,429.00	54,681.64	42,252.64	54,681.64	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	3,720,379.00	3,892,709.49	1,087,222.49	3,892,709.49	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	889,466.00	2,583,152.81	1,362,006.81	2,583,152.81	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	480,741.00	468,350.00	174,457.00	468,350.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	130,275.00	750,513.31	150,513.31	750,513.31	0.00	0.0%
Other Federal Revenue	All Other	8290	4,646,697.00	5,831,463.23	2,091,328.05	5,831,463.23	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>40,200,765.00</b>	<b>55,566,835.30</b>	<b>24,219,662.31</b>	<b>55,566,835.30</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	22,523,849.00	22,523,849.00	14,862,681.00	22,523,849.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	5,533.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	850,000.00	789,627.00	850,000.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	9,499,013.00	9,992,655.00	7,993,630.00	9,992,655.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	2,867,699.00	3,217,699.00	2,179,782.00	3,217,699.00	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	1,119,240.00	1,119,240.00	496,052.49	1,119,240.00	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%
After School Education and Safety (ASES)	6010	8590	6,919,562.00	6,957,743.08	6,262,949.08	6,957,743.08	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	150,309.00	281,923.42	281,922.92	281,923.42	0.00	0.0%
Healthy Start	6240	8590	0.00	100,000.00	0.00	100,000.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Quality Education Investment Act	7400	8590	5,051,416.00	4,923,700.00	3,938,960.00	4,923,700.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,737,750.00	5,596,782.61	2,722,506.56	5,596,782.61	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>51,868,838.00</b>	<b>55,563,592.11</b>	<b>39,533,644.05</b>	<b>55,563,592.11</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	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	87,423.22	10,000.00	87,423.22	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	1,289,937.00	4,667,051.70	3,960,357.30	4,667,051.70	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,289,937.00</b>	<b>4,754,474.92</b>	<b>3,970,357.30</b>	<b>4,754,474.92</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>102,766,772.00</b>	<b>125,292,134.33</b>	<b>67,723,663.66</b>	<b>125,292,134.33</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	26,622,881.00	30,828,021.57	21,411,993.06	30,828,021.57	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,630,507.00	7,286,826.74	5,186,642.24	7,286,826.74	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,970,621.55	3,813,792.35	2,923,609.44	3,813,792.35	0.00	0.0%
Other Certificated Salaries		1900	7,313,683.00	8,948,324.73	5,581,794.50	8,948,324.73	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>42,537,692.55</b>	<b>50,876,965.39</b>	<b>35,104,039.24</b>	<b>50,876,965.39</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	8,296,857.00	8,467,748.07	6,121,447.38	8,467,748.07	0.00	0.0%
Classified Support Salaries		2200	11,024,407.00	11,044,322.44	9,378,880.29	11,044,322.44	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,234,033.00	2,741,515.03	2,328,706.58	2,741,515.03	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,891,580.00	2,149,484.27	1,631,680.83	2,149,484.27	0.00	0.0%
Other Classified Salaries		2900	1,185,924.00	1,562,773.97	1,451,097.62	1,562,773.97	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>24,632,801.00</b>	<b>25,965,843.78</b>	<b>20,911,812.70</b>	<b>25,965,843.78</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,969,909.00	4,236,317.20	2,757,458.09	4,236,317.20	0.00	0.0%
PERS		3201-3202	2,505,904.00	2,737,269.30	2,269,218.35	2,737,269.30	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,457,182.00	2,718,415.15	2,119,715.95	2,718,415.15	0.00	0.0%
Health and Welfare Benefits		3401-3402	20,387,670.00	21,808,335.58	15,339,736.14	21,808,335.58	0.00	0.0%
Unemployment Insurance		3501-3502	1,013,843.00	1,170,638.18	827,077.25	1,170,638.18	0.00	0.0%
Workers' Compensation		3601-3602	1,231,015.00	1,441,297.18	1,052,609.36	1,441,297.18	0.00	0.0%
OPEB, Allocated		3701-3702	7,383,307.00	7,982,524.77	5,794,926.16	7,982,524.77	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	448,613.00	393,761.38	241,071.17	393,761.38	0.00	0.0%
Other Employee Benefits		3901-3902	46,572.00	54,123.19	39,146.72	54,123.19	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>39,444,015.00</b>	<b>42,542,681.93</b>	<b>30,440,959.19</b>	<b>42,542,681.93</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	77,576.00	70,901.16	52,794.41	70,901.16	0.00	0.0%
Books and Other Reference Materials		4200	163,707.00	197,713.36	31,676.54	197,713.36	0.00	0.0%
Materials and Supplies		4300	6,064,929.45	12,561,906.97	3,210,329.05	12,561,906.97	0.00	0.0%
Noncapitalized Equipment		4400	502,598.00	2,020,422.92	888,338.28	2,020,422.92	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>6,808,810.45</b>	<b>14,850,944.41</b>	<b>4,183,138.28</b>	<b>14,850,944.41</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	20,396,596.00	27,234,556.22	17,781,031.79	27,234,556.22	0.00	0.0%
Travel and Conferences		5200	137,814.00	693,921.62	280,026.87	693,921.62	0.00	0.0%
Dues and Memberships		5300	2,100.00	5,980.00	4,730.00	5,980.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	500.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	20,311.00	40,625.19	28,179.69	40,625.19	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	625,905.00	1,052,163.46	611,258.58	1,052,163.46	0.00	0.0%
Transfers of Direct Costs		5710	14,854.00	62,051.67	(75,767.82)	62,051.67	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(14,600.00)	49,405.72	19,732.39	49,405.72	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,676,605.00	9,298,956.75	4,454,949.67	9,298,956.75	0.00	0.0%
Communications		5900	25,967.00	50,854.44	30,465.30	50,854.44	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>27,885,552.00</b>	<b>38,488,515.07</b>	<b>23,135,106.47</b>	<b>38,488,515.07</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	35,000.00	126,198.00	48,950.35	126,198.00	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	50,568.00	83,969.25	62,788.22	83,969.25	0.00	0.0%
Equipment Replacement		6500	18,637.00	22,489.22	8,254.73	22,489.22	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>104,205.00</b>	<b>232,656.47</b>	<b>119,993.30</b>	<b>232,656.47</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	3,857.87	3,857.87	3,857.87	0.00	0.0%
Other Debt Service - Principal		7439	0.00	29,149.87	28,575.72	29,149.87	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>33,007.74</b>	<b>32,433.59</b>	<b>33,007.74</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,541,145.00	2,099,265.72	102,088.95	2,099,265.72	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>1,541,145.00</b>	<b>2,099,265.72</b>	<b>102,088.95</b>	<b>2,099,265.72</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>142,954,221.00</b>	<b>175,089,880.51</b>	<b>114,029,571.72</b>	<b>175,089,880.51</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		
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>			<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>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>(b) TOTAL, INTERFUND TRANSFERS OUT</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 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%
<b>(c) TOTAL, SOURCES</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>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>			<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>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	40,187,449.00	42,896,157.88	37,035,908.70	42,896,157.88	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>			<b>40,187,449.00</b>	<b>42,896,157.88</b>	<b>37,035,908.70</b>	<b>42,896,157.88</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>40,187,449.00</b>	<b>42,896,157.88</b>	<b>37,035,908.70</b>	<b>42,896,157.88</b>	<b>0.00</b>	<b>0.0%</b>

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	220,572,465.32	2.82%	226,783,860.70	-0.42%	225,841,966.30
2. Federal Revenues	8100-8299	55,566,835.30	-10.57%	49,693,420.81	1.00%	50,190,355.02
3. Other State Revenues	8300-8599	105,023,862.47	1.33%	106,425,652.69	0.96%	107,451,169.61
4. Other Local Revenues	8600-8799	9,076,229.38	-5.76%	8,553,117.28	0.00%	8,553,117.28
5. Other Financing Sources						
a. Transfers In	8900-8929	710,568.00	0.00%	1,551,568.00	0.00%	710,568.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	(0.30)
6. Total (Sum lines A1 thru A5)		390,949,960.47	0.53%	393,007,619.48	-0.07%	392,747,175.91
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				165,048,528.47		165,051,245.70
b. Step & Column Adjustment				3,023,646.82		1,739,677.09
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,020,929.59)		2,320,250.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	165,048,528.47	0.00%	165,051,245.70	2.46%	169,111,172.79
2. Classified Salaries						
a. Base Salaries				48,817,628.43		49,010,020.87
b. Step & Column Adjustment				494,293.44		230,801.70
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(301,901.00)		176,755.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	48,817,628.43	0.39%	49,010,020.87	0.83%	49,417,577.57
3. Employee Benefits	3000-3999	106,283,261.76	4.66%	111,241,139.86	4.47%	116,216,123.10
4. Books and Supplies	4000-4999	20,532,007.32	-6.12%	19,274,499.39	0.00%	19,274,499.09
5. Services and Other Operating Expenditures	5000-5999	57,121,212.21	-1.47%	56,279,174.40	0.00%	56,279,174.40
6. Capital Outlay	6000-6999	424,728.45	0.00%	424,728.45	0.00%	424,728.45
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,169,460.46	0.00%	2,169,460.46	0.00%	2,169,460.46
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,375,231.52)	8.63%	(1,493,969.60)	0.00%	(1,493,969.60)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(5,431,641.79)		(4,701,590.00)
11. Total (Sum lines B1 thru B10)		399,021,595.58	-0.63%	396,524,657.74	2.57%	406,697,176.26
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(8,071,635.11)		(3,517,038.26)		(13,950,000.35)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		21,113,495.14		13,041,860.03		9,524,821.77
2. Ending Fund Balance (Sum lines C and D1)		13,041,860.03		9,524,821.77		(4,425,178.58)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740	1,634,246.54		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,882,791.72		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,979,821.77		8,979,821.77		8,979,821.77
2. Unassigned/Unappropriated	9790	0.00		0.00		(13,950,000.35)
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		13,041,860.03		9,524,821.77		(4,425,178.58)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
<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	8,979,821.77		8,979,821.77		8,979,821.77
c. Unassigned/Unappropriated	9790	0.00		0.00		(8,584,566.10)
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		8,979,821.77		8,979,821.77		395,255.67
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.25%		2.26%		0.10%
<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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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 AJ, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)						
		41,046.56		40,256.36		39,539.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		399,021,595.58		396,524,657.74		406,697,176.26
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)		399,021,595.58		396,524,657.74		406,697,176.26
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,980,431.91		7,930,493.15		8,133,943.53
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)		7,980,431.91		7,930,493.15		8,133,943.53
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	211,165,233.32				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,707.00	0.88%	6,766.00	1.80%	6,887.79
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RLI, line 5b, ID 0719)		45.00	0.00%	45.00	0.00%	45.00
c. Revenue Limit ADA (Form RLI, line 5c, ID 0033)		41,380.32	-2.25%	40,449.36	-2.25%	39,539.00
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		279,399,920.64	-1.40%	275,500,590.96	-0.50%	274,115,583.81
e. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	0.00
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		279,399,920.64	-1.40%	275,500,590.96	-0.50%	274,115,583.81
g. Deficit Factor (Form RLI, line 16)		0.77728	4.21%	0.81003	0.00%	0.81003
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		217,171,970.32	2.76%	223,163,743.70	-0.50%	222,041,846.35
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		0.00	0.00%	0.00	0.00%	0.00
j. Revenue Limit Transfers (Objects 8091 and 8097)		(9,407,232.00)	2.79%	(9,669,431.00)	-0.02%	(9,667,431.00)
k. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		3,400,495.00	0.00%	3,400,495.00	0.00%	3,400,495.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		211,165,233.32	2.71%	216,894,807.70	-0.52%	215,774,910.35
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	49,460,270.36	-0.02%	49,452,490.36	0.00%	49,452,490.36
4. Other Local Revenues	8600-8799	4,321,754.46	-12.10%	3,798,642.36	0.00%	3,798,642.36
5. Other Financing Sources						
a. Transfers In	8900-8929	710,568.00	118.36%	1,551,568.00	-54.20%	710,568.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(42,896,157.88)	1.73%	(43,639,536.88)	0.00%	(43,639,536.88)
6. Total (Sum lines A1l thru A5)		222,761,668.26	2.38%	228,057,971.54	-0.86%	226,097,074.19
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				114,171,563.08		115,978,472.83
b. Step & Column Adjustment				2,260,492.34		1,739,677.09
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(453,582.59)		2,320,250.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	114,171,563.08	1.58%	115,978,472.83	3.50%	120,038,399.92
2. Classified Salaries						
a. Base Salaries				22,851,784.65		23,086,419.65
b. Step & Column Adjustment				234,635.00		230,801.70
c. Cost-of-Living Adjustment						
d. Other Adjustments						176,755.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,851,784.65	1.03%	23,086,419.65	1.77%	23,493,976.35
3. Employee Benefits	3000-3999	63,740,579.83	6.92%	68,150,455.39	7.30%	73,125,438.63
4. Books and Supplies	4000-4999	5,681,062.91	-8.81%	5,180,415.68	0.00%	5,180,415.68
5. Services and Other Operating Expenditures	5000-5999	18,632,697.14	0.12%	18,655,697.33	0.00%	18,655,697.33
6. Capital Outlay	6000-6999	192,071.98	0.00%	192,071.98	0.00%	192,071.98
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,136,452.72	0.00%	2,136,452.72	0.00%	2,136,452.72
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,474,497.24)	-1.02%	(3,439,222.32)	0.00%	(3,439,222.32)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						(4,701,590.00)
11. Total (Sum lines B1 thru B10)		223,931,715.07	2.68%	229,940,763.26	2.06%	234,681,640.29
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,170,046.81)		(1,882,791.72)		(8,584,566.10)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,577,660.30		11,407,613.49		9,524,821.77
2. Ending Fund Balance (Sum lines C and D1)		11,407,613.49		9,524,821.77		940,255.67
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,882,791.72		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,979,821.77		8,979,821.77		8,979,821.77
2. Unassigned/Unappropriated	9790	0.00		0.00		(8,584,566.10)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,407,613.49		9,524,821.77		940,255.67

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,979,821.77		8,979,821.77		8,979,821.77
c. Unassigned/Unappropriated	9790	0.00		0.00		(8,584,566.10)
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		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 (Sum lines E1a thru E2c)		8,979,821.77		8,979,821.77		395,255.67
<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.						
2013-14, Line B1d includes reductions in certificated administrators due to school closures. 2014-15, Lines B1d and B2d include obligations that we have to our bargaining unions and the end of furlough days. FY 2014-15, Line B10 includes reductions due to expected declining enrollment.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	9,407,232.00	5.12%	9,889,053.00	1.80%	10,067,055.95
2. Federal Revenues	8100-8299	55,566,835.30	-10.57%	49,693,420.81	1.00%	50,190,355.02
3. Other State Revenues	8300-8599	55,563,592.11	2.54%	56,973,162.33	1.80%	57,998,679.25
4. Other Local Revenues	8600-8799	4,754,474.92	0.00%	4,754,474.92	0.00%	4,754,474.92
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	42,896,157.88	1.73%	43,639,536.88	0.00%	43,639,536.58
6. Total (Sum lines A1 thru A5)		168,188,292.21	-1.93%	164,949,647.94	1.03%	166,650,101.72
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				50,876,965.39		49,072,772.87
b. Step & Column Adjustment				763,154.48		
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,567,347.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,876,965.39	-3.55%	49,072,772.87	0.00%	49,072,772.87
2. Classified Salaries						
a. Base Salaries				25,965,843.78		25,923,601.22
b. Step & Column Adjustment				259,658.44		
c. Cost-of-Living Adjustment						
d. Other Adjustments				(301,901.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,965,843.78	-0.16%	25,923,601.22	0.00%	25,923,601.22
3. Employee Benefits	3000-3999	42,542,681.93	1.29%	43,090,684.47	0.00%	43,090,684.47
4. Books and Supplies	4000-4999	14,850,944.41	-5.10%	14,094,083.71	0.00%	14,094,083.41
5. Services and Other Operating Expenditures	5000-5999	38,488,515.07	-2.25%	37,623,477.07	0.00%	37,623,477.07
6. Capital Outlay	6000-6999	232,656.47	0.00%	232,656.47	0.00%	232,656.47
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	33,007.74	0.00%	33,007.74	0.00%	33,007.74
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,099,265.72	-7.34%	1,945,252.72	0.00%	1,945,252.72
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(5,431,641.79)		0.00
11. Total (Sum lines B1 thru B10)		175,089,880.51	-4.86%	166,583,894.48	3.26%	172,015,535.97
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(6,901,588.30)		(1,634,246.54)		(5,365,434.25)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,535,834.84		1,634,246.54		0.00
2. Ending Fund Balance (Sum lines C and D1)		1,634,246.54		0.00		(5,365,434.25)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,634,246.54				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		(5,365,434.25)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,634,246.54		0.00		(5,365,434.25)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<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.						
2013-14 Lines B1d, B2d, and B10 include the elimination of one time grants such as, school improvement, small learning communities, Quality Education Investment Act (QEIA) funding for two schools. It also includes reduction for federal programs due to sequestration and reduction of carryover. For restricted funds as revenue decrease, the expenditures also decrease.						

## **SPECIAL REVENUE FUNDS**

### **Special Revenue Funds Definition**

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Charter Schools, Adult Education, Child Development, Cafeteria and Deferred Maintenance Funds.



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 Limil Sources		6010-8099	8,547,198.00	8,997,251.00	4,786,262.00	8,997,251.00	0.00	0.0%
2) Federal Revenue		8100-8299	184,385.00	251,917.17	139,321.44	251,917.17	0.00	0.0%
3) Other State Revenue		8300-8599	1,884,048.00	2,022,553.00	1,416,044.35	2,022,553.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	121,425.58	120,578.29	121,425.58	0.00	0.0%
5) TOTAL REVENUES			10,615,631.00	11,393,146.75	6,462,206.08	11,393,146.75		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	5,015,988.00	5,112,095.04	4,188,755.87	5,112,095.04	0.00	0.0%
2) Classified Salaries		2000-2999	680,574.00	707,522.00	543,663.34	707,522.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,757,252.00	2,911,080.00	2,288,792.76	2,911,080.00	0.00	0.0%
4) Books and Supplies		4000-4999	224,461.00	801,159.61	114,237.16	801,159.61	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,059,758.00	1,133,660.26	272,478.66	1,133,660.28	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	87,799.75	78,857.51	87,799.75	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			9,738,033.00	10,753,316.66	7,486,785.30	10,753,316.66		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			877,598.00	639,830.09	(1,024,579.22)	639,830.09		
<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	710,568.00	710,568.00	0.00	710,568.00	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			(710,568.00)	(710,568.00)	0.00	(710,568.00)		

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>			167,030.00	(70,737.91)	(1,024,579.22)	(70,737.91)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,900.00	881,772.69		881,772.69	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)			1,900.00	881,772.69		881,772.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,900.00	881,772.69		881,772.69		
2) Ending Balance, June 30 (E + F1e)			168,930.00	811,034.78		811,034.78		
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								
c) Committed								
Stablization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	168,930.00	679,506.79		679,506.79		
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>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	1,055,000.00	1,591,973.79	746,299.98	1,591,973.79	0.00	0.0%
3) Other State Revenue		8300-8599	352,384.00	362,384.00	94,547.94	362,384.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,770,000.00	4,356,071.00	3,420,234.51	4,356,071.00	0.00	0.0%
5) TOTAL, REVENUES			4,177,384.00	6,310,428.79	4,261,082.43	6,310,428.79		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,787,452.00	2,177,205.46	1,905,771.03	2,177,205.46	0.00	0.0%
2) Classified Salaries		2000-2999	492,854.00	1,345,863.28	1,084,900.04	1,345,863.28	0.00	0.0%
3) Employee Benefits		3000-3999	1,202,256.00	1,999,677.95	1,609,950.20	1,999,677.95	0.00	0.0%
4) Books and Supplies		4000-4999	407,565.00	395,790.37	213,866.99	395,790.37	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	563,783.00	685,874.61	383,068.91	685,874.61	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	27,435.00	20,168.84	0.00	20,168.84	0.00	0.0%
9) TOTAL, EXPENDITURES			4,481,345.00	6,624,580.51	5,197,557.17	6,624,580.51		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(303,961.00)	(314,151.72)	(936,474.74)	(314,151.72)		
<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>			(303,961.00)	(314,151.72)	(936,474.74)	(314,151.72)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	739,469.00	1,905,516.58		1,905,516.58	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)			739,469.00	1,905,516.58		1,905,516.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			739,469.00	1,905,516.58		1,905,516.58		
2) Ending Balance, June 30 (E + F1e)			435,508.00	1,591,364.86		1,591,364.86		
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								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	435,508.00	1,591,364.86		1,591,364.86		
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>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	10,325,294.00	11,189,298.44	7,634,692.27	11,189,298.44	0.00	0.0%
3) Other State Revenue		8300-8599	6,139,121.00	5,027,843.00	3,579,081.01	5,027,843.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,379,892.00	2,389,259.56	1,548,595.22	2,389,259.56	0.00	0.0%
5) TOTAL, REVENUES			18,844,307.00	18,606,401.00	12,762,368.50	18,606,401.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	6,140,546.00	5,896,957.22	4,920,661.98	5,896,957.22	0.00	0.0%
2) Classified Salaries		2000-2999	4,227,902.00	4,707,664.59	3,706,659.47	4,707,664.59	0.00	0.0%
3) Employee Benefits		3000-3999	6,538,449.00	6,809,266.11	5,393,524.35	6,809,266.11	0.00	0.0%
4) Books and Supplies		4000-4999	1,045,814.00	1,004,002.78	339,094.98	1,004,002.78	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	432,761.00	463,843.18	269,645.63	463,843.18	0.00	0.0%
6) Capital Outlay		6000-6999	7,500.00	9,911.00	5,357.00	9,911.00	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	483,794.00	477,376.22	6,369.31	477,376.22	0.00	0.0%
9) TOTAL, EXPENDITURES			18,876,766.00	19,369,021.10	14,641,312.72	19,369,021.10		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(32,459.00)	(762,620.10)	(1,878,944.22)	(762,620.10)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	796,988.00	796,988.00	796,988.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	796,988.00	796,988.00	796,988.00	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>			(32,459.00)	(762,620.10)	(1,878,944.22)	(762,620.10)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,299,319.00	1,888,896.66		1,888,896.66	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)			1,299,319.00	1,888,896.66		1,888,896.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,299,319.00	1,888,896.66		1,888,896.66		
2) Ending Balance, June 30 (E + F1e)			1,266,860.00	1,126,276.56		1,126,276.56		
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			263,430.00	69,031.00		69,031.00		
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	1,003,430.00	1,057,245.56		1,057,245.56		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			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	16,870,000.00	17,355,787.00	10,128,164.26	17,355,787.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,260,000.00	1,410,000.00	800,547.14	1,410,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,442,564.00	1,442,564.00	983,999.30	1,442,564.00	0.00	0.0%
5) TOTAL, REVENUES			19,572,564.00	20,208,351.00	11,912,710.70	20,208,351.00		
<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	6,680,333.00	6,700,016.59	4,911,806.91	6,700,016.59	0.00	0.0%
3) Employee Benefits		3000-3999	3,668,154.00	3,699,571.05	2,756,573.60	3,699,571.05	0.00	0.0%
4) Books and Supplies		4000-4999	7,987,313.00	8,841,789.52	7,528,636.62	8,841,789.52	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	136,764.00	346,077.20	166,320.22	346,077.20	0.00	0.0%
6) Capital Outlay		6000-6999	225,000.00	472,643.98	23,678.71	472,643.98	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	875,000.00	877,686.46	680,530.61	877,686.46	0.00	0.0%
9) TOTAL, EXPENDITURES			19,572,564.00	20,937,784.80	16,067,546.67	20,937,784.80		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(729,433.80)	(4,154,835.97)	(729,433.80)		
<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	(729,433.80)	(4,154,835.97)	(729,433.80)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,622,957.14	5,692,781.89		5,692,781.89	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)			2,622,957.14	5,692,781.89		5,692,781.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,622,957.14	5,692,781.89		5,692,781.89		
2) Ending Balance, June 30 (E + F1e)			2,622,957.14	4,963,348.09		4,963,348.09		
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) Restricted								
c) Committed		9740	2,400,550.00	4,738,852.20		4,738,852.20		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	222,407.14	224,495.89		224,495.89		
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>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	377.00	377.00	377.00	0.00	0.0%
<b>5) TOTAL REVENUES</b>			<b>0.00</b>	<b>377.00</b>	<b>377.00</b>	<b>377.00</b>		
<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	3,422.20	3,422.20	3,422.20	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	2,703.97	2,431.61	2,703.97	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	8,402.35	4,094.81	8,402.35	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	46,435.14	9,590.00	46,435.14	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%
<b>9) TOTAL EXPENDITURES</b>			<b>0.00</b>	<b>60,963.66</b>	<b>19,538.62</b>	<b>60,963.66</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>0.00</b>	<b>(60,586.66)</b>	<b>(19,161.62)</b>	<b>(60,586.66)</b>		
<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%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(60,586.66)	(19,161.62)	(60,586.66)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	91,586.66		91,586.66	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)			0.00	91,586.66		91,586.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	91,586.66		91,586.66		
2) Ending Balance, June 30 (E + F1e)			0.00	31,000.00		31,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
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	31,000.00		31,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

## CAPITAL PROJECTS FUNDS

### Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building and Capital Facilities Funds.

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	80,486.73	80,201.84	80,486.73	0.00	0.0%
<b>5) TOTAL REVENUES</b>			0.00	80,486.73	80,201.84	80,486.73		
<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	178,226.00	361,451.03	265,507.81	361,451.03	0.00	0.0%
3) Employee Benefits		3000-3999	52,436.00	77,860.88	67,260.60	77,860.88	0.00	0.0%
4) Books and Supplies		4000-4999	169,700.00	478,074.65	230,957.28	478,074.65	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	710,430.00	862,542.33	128,743.96	862,542.33	0.00	0.0%
6) Capital Outlay		6000-6999	12,931,573.00	16,770,120.84	5,105,704.64	16,770,120.84	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	26,803.78	26,803.78	26,803.78	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%
<b>9) TOTAL EXPENDITURES</b>			14,042,365.00	18,576,853.51	5,824,978.07	18,576,853.51		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(14,042,365.00)	(18,496,366.78)	(5,744,776.23)	(18,496,366.78)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	4,152,198.00	4,152,198.00	4,152,198.00	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%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			0.00	4,152,198.00	4,152,198.00	4,152,198.00		

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>			(14,042,365.00)	(14,344,168.78)	(1,592,578.23)	(14,344,168.78)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,983,994.00	23,545,030.11		23,545,030.11	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)			19,983,994.00	23,545,030.11		23,545,030.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,983,994.00	23,545,030.11		23,545,030.11		
2) Ending Balance, June 30 (E + F1e)			5,941,629.00	9,200,861.33		9,200,861.33		
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	102.04		102.04		
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	5,941,629.00	9,200,759.29		9,200,759.29		
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>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	3,084,055.00	3,084,055.00	1,268,231.95	3,084,055.00	0.00	0.0%
5) TOTAL, REVENUES			3,084,055.00	3,084,055.00	1,268,231.95	3,084,055.00		
<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	12,000.00	9,493.32	12,000.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	3,000.00	2,283.14	3,000.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	56,640.61	30,801.86	56,640.61	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	34,382.64	9,836.78	34,382.64	0.00	0.0%
6) Capital Outlay		6000-6999	5,050,501.17	4,944,477.92	142,875.78	4,944,477.92	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,405,000.00	2,405,000.00	2,405,000.00	2,405,000.00	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			7,455,501.17	7,455,501.17	2,600,290.86	7,455,501.17		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,371,446.17)	(4,371,446.17)	(1,332,058.91)	(4,371,446.17)		
<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>			(4,371,446.17)	(4,371,446.17)	(1,332,058.91)	(4,371,446.17)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,599,038.00	6,053,999.20		6,053,999.20	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)			4,599,038.00	6,053,999.20		6,053,999.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,599,038.00	6,053,999.20		6,053,999.20		
2) Ending Balance, June 30 (E + F1e)			227,591.83	1,682,553.03		1,682,553.03		
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								
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	227,591.83	1,682,553.03		1,682,553.03		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

## **PROPRIETARY FUNDS**

### **Proprietary Funds Definition**

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Retiree Benefits fund and Self-Insurance fund, which includes the Dental/Vision fund.



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	7,973,173.00	11,663,121.00	8,971,852.29	11,663,121.00	0.00	0.0%
5) TOTAL REVENUES			7,973,173.00	11,663,121.00	8,971,852.29	11,663,121.00		
<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	258,054.00	288,431.00	256,608.24	288,431.00	0.00	0.0%
3) Employee Benefits		3000-3999	147,518.00	160,559.00	128,000.39	160,559.00	0.00	0.0%
4) Books and Supplies		4000-4999	60,000.00	58,000.00	2,332.89	58,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	7,507,601.00	11,815,131.00	11,027,397.53	11,815,131.00	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			7,973,173.00	12,322,121.00	11,414,339.05	12,322,121.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(659,000.00)	(2,442,486.76)	(659,000.00)		
<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)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	(659,000.00)	(2,442,486.76)	(659,000.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	4,667,567.00	3,840,353.39		3,840,353.39	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)			4,667,567.00	3,840,353.39		3,840,353.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,667,567.00	3,840,353.39		3,840,353.39		
2) Ending Net Position, June 30 (E + F1e)			4,667,567.00	3,181,353.39		3,181,353.39		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	4,667,567.00	3,181,353.39		3,181,353.39		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			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	21,022,551.00	21,022,551.00	15,888,924.48	21,022,551.00	0.00	0.0%
5) TOTAL REVENUES			21,022,551.00	21,022,551.00	15,888,924.48	21,022,551.00		
<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	24,741,763.00	24,741,763.00	22,059,100.99	24,741,763.00	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			24,741,763.00	24,741,763.00	22,059,100.99	24,741,763.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,719,212.00)	(3,719,212.00)	(6,170,176.51)	(3,719,212.00)		
<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 POSITION (C + D4)</b>			(3,719,212.00)	(3,719,212.00)	(6,170,176.51)	(3,719,212.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	10,405,808.00	15,891,203.57		15,891,203.57	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)			10,405,808.00	15,891,203.57		15,891,203.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,405,808.00	15,891,203.57		15,891,203.57		
2) Ending Net Position, June 30 (E + F1e)			6,686,596.00	12,171,991.57		12,171,991.57		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	6,686,596.00	12,171,991.57		12,171,991.57		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	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	28,912.24	28,912.24	28,694.38	28,912.24	0.00	0%
2. Special Education	1,281.83	1,281.83	1,273.13	1,281.83	0.00	0%
<b>HIGH SCHOOL</b>						
3. General Education	10,465.58	10,465.58	10,389.72	10,465.58	0.00	0%
4. Special Education	689.33	689.33	689.33	689.33	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	31.34	31.34	31.34	31.34	0.00	0%
7. TOTAL, K-12 ADA	41,380.32	41,380.32	41,077.90	41,380.32	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)	41,380.32	41,380.32	41,077.90	41,380.32	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	0.00	0.00	0.00	0.00	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	4,275.82	4,275.82	4,275.82	4,275.82	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)	4,275.82	4,275.82	4,275.82	4,275.82	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
<b>A. BEGINNING CASH</b>			8,287,351.57	39,088,965.89	58,356,208.94	64,219,982.38	(13,015,128.83)	(25,925,722.90)	(26,109,501.90)	(5,108,000.88)	
<b>B. RECEIPTS</b>											
Revenue Limit Sources											
	8010-8019		292,937.00	2,333,936.00	14,735,791.00	5,614,052.00	10,389,095.00	20,093,324.00	10,389,095.00	8,018,138.00	
	8020-8079		(340,172.63)	2,948.27	2,187.35	17,362.76	82,626.12	203,212.71	31,960,702.70	262.31	
	8080-8099		29,190.82	50,183.00	(701,254.09)	129,438.00	66,372.02	(961,022.77)	55,209.39	(1,224,357.60)	
	8100-8299		629,541.26	(717.61)	385,653.78	4,485,080.77	578,799.19	5,273,502.57	4,835,927.45	734,814.13	
	8300-8599		244,050.81	762,843.00	13,303,421.31	14,969,806.31	8,960,608.35	8,930,792.19	7,301,318.41	7,339,243.63	
	8600-8799		805,406.66	256,019.32	469,347.95	1,448,800.34	189,926.05	1,060,007.09	444,388.44	747,064.64	
	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL RECEIPTS</b>			1,660,953.92	3,405,211.98	28,195,147.30	26,664,540.18	20,267,426.73	34,599,815.79	54,986,641.39	15,615,165.11	
<b>C. DISBURSEMENTS</b>											
	1000-1999		1,568,055.67	2,930,668.09	14,558,138.77	15,004,323.35	15,408,723.57	15,230,816.50	15,432,202.02	15,084,272.73	
	2000-2999		2,647,938.56	3,205,926.32	4,003,102.73	4,181,263.66	4,269,713.63	4,118,226.20	4,313,871.24	4,413,344.64	
	3000-3999		1,743,664.74	2,471,759.84	9,678,645.98	9,738,112.22	9,818,218.20	9,883,020.95	9,933,695.36	9,814,151.11	
	4000-4999		148,864.51	792,116.28	401,302.10	381,250.62	490,340.40	619,119.81	682,750.83	441,529.34	
	5000-5999		81,490.55	3,543,818.46	2,352,777.86	5,971,334.73	3,411,974.54	4,434,511.02	4,438,023.57	3,019,066.16	
	6000-6599		21,358.27	23,481.25	27,535.00	33,586.00	8,254.73	18,284.00	(4,401.70)	69,464.30	
	7000-7499		(32,211.46)	(44,056.08)	(30,907.88)	(46,571.84)	(48,360.90)	0.00	41,970.55	1,529,755.73	
	7600-7629										
	7630-7699										
<b>TOTAL DISBURSEMENTS</b>			6,179,160.84	12,923,714.16	30,990,594.56	35,263,298.74	33,358,864.17	34,303,978.48	34,838,111.87	34,371,584.01	
<b>D. BALANCE SHEET TRANSACTIONS</b>											
<b>Assets</b>											
	9111-9199										
	9200-9299		46,741,773.18	26,335,195.12	416,577.12	1,148,959.97	(267,838.25)	158,482.24	(237,705.79)	127,700.52	
	9310										
	9320										
	9330										
	9340		7,437,666.57	4,649,845.82	8,242,831.58	8,144,879.69	579,032.44	(656,463.87)	1,130,983.79	0.00	
<b>SUBTOTAL ASSETS</b>			0.00	54,179,439.75	30,985,040.94	8,659,408.70	9,293,839.66	311,194.19	(498,001.63)	893,278.00	127,700.52
<b>Liabilities</b>											
	9500-9599		11,690,373.86	2,197,043.34	1,594.03	240,053.06	130,350.82	(18,385.32)	40,306.50	(24,924.14)	
	9610										
	9640		7,169,244.65	2,252.37	(1,406.03)	77,690,139.25	0.00	0.00	0.00	0.00	
	9650										
<b>SUBTOTAL LIABILITIES</b>			0.00	18,859,618.51	2,199,295.71	188.00	77,930,192.31	130,350.82	(18,385.32)	40,306.50	(24,924.14)
<b>Nonoperating</b>											
	9910										
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>			0.00	35,319,821.24	28,785,745.23	8,659,220.70	(68,636,352.65)	180,843.37	(479,616.31)	852,971.50	152,624.66
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			30,801,614.32	19,267,243.05	5,863,773.44	(77,235,111.21)	(12,910,594.07)	(183,779.00)	21,001,501.02	(18,603,794.24)	
<b>F. ENDING CASH (A + E)</b>			39,088,965.89	58,356,208.94	64,219,982.38	(13,015,128.83)	(25,925,722.90)	(26,109,501.90)	(5,108,000.88)	(23,711,795.12)	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>											

End of Year Projection  
2012-13 INTERIM REPORT  
Cashflow Worksheet - Budget Year (1)

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		(23,711,795.12)	(37,505,310.25)	18,825,843.42	(7,607,061.13)				
B. RECEIPTS									
Revenue Limit Sources									
	Principal Apportionment	8010-8019	4,611,149.00	2,358,984.00	0.00	43,975,998.00	46,755,360.79	169,567,859.79	169,567,859.79
	Property Taxes	8020-8079	1,377,530.49	23,078,628.79	238,891.15	0.00	(711,643.02)	55,912,537.00	55,912,537.00
	Miscellaneous Funds	8080-8099	63,191.85	(1,418,096.70)	(94,270.19)	(766,634.99)	(135,880.21)	(4,907,931.47)	(4,907,931.47)
	Federal Revenue	8100-8299	6,793,259.06	503,801.71	3,555,797.44	5,967,390.07	21,823,985.48	55,566,835.30	55,566,835.30
	Other State Revenue	8300-8599	8,063,852.46	5,922,712.75	5,528,954.72	1,886,270.66	21,804,207.87	105,016,082.47	105,016,082.47
	Other Local Revenue	8600-8799	445,579.10	1,401,884.25	507,223.36	645,606.24	654,975.94	9,076,229.38	9,076,229.38
	Interfund Transfers In	8910-8929	0.00		0.00	710,568.00	0.00	710,568.00	710,568.00
	All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			21,354,561.96	31,847,914.80	9,734,596.48	52,419,197.98	90,191,006.85	390,942,180.47	390,942,180.47
C. DISBURSEMENTS									
	Certificated Salaries	1000-1999	15,479,738.10	15,478,743.86	16,681,426.45	18,232,817.14	3,958,602.21	165,048,528.46	165,048,528.46
	Classified Salaries	2000-2999	4,368,532.06	4,380,090.50	3,879,437.16	4,324,156.66	712,025.07	48,817,628.43	48,817,628.43
	Employee Benefits	3000-3999	9,955,718.64	9,862,762.20	10,882,166.75	11,316,148.85	1,185,196.92	106,283,261.76	106,283,261.76
	Books and Supplies	4000-4999	408,949.95	2,219,785.13	888,499.45	4,943,969.64	8,113,529.26	20,532,007.32	20,532,007.32
	Services	5000-5999	5,042,429.99	4,809,614.83	4,356,063.89	10,273,727.64	5,386,378.97	57,121,212.21	57,121,212.21
	Capital Outlay	6000-6599	19,390.00	14,314.33	91,307.24	102,155.03	0.00	424,728.45	424,728.45
	Other Outgo	7000-7499	(48,059.78)	(64,140.66)	(55,685.26)	(407,502.48)	0.00	794,229.94	794,229.94
	Interfund Transfers Out	7600-7629						0.00	0.00
	All Other Financing Uses	7630-7699						0.00	0.00
TOTAL DISBURSEMENTS			35,226,698.96	36,701,170.19	36,723,215.68	48,785,472.48	19,355,732.43	399,021,596.57	399,021,593.57
D. BALANCE SHEET TRANSACTIONS									
Assets									
	Cash Not In Treasury	9111-9199		0.00				0.00	
	Accounts Receivable	9200-9299	81,210.19	1,191,092.97	0.00	3,390,782.78	446,600.77	79,532,810.82	
	Due From Other Funds	9310						0.00	
	Stores	9320						0.00	
	Prepaid Expenditures	9330						0.00	
	Other Current Assets	9340	(3,800.00)	0.00	555,714.65	2,316,434.80	73,510.00	32,470,635.47	
SUBTOTAL ASSETS			77,410.19	1,191,092.97	555,714.65	5,707,217.58	520,110.77	112,003,446.29	
Liabilities									
	Accounts Payable	9500-9599	(1,211.68)	6,683.91	0.00	605,100.35	19,451.91	14,886,436.64	
	Due To Other Funds	9610				0.00	0.00	0.00	
	Current Loans	9640	0.00	(60,000,000.00)	0.00	27,550.27	60,000,000.00	84,887,780.51	
	Deferred Revenues	9650						0.00	
SUBTOTAL LIABILITIES			(1,211.68)	(59,993,316.09)	0.00	632,650.62	60,019,451.91	99,774,217.15	
Nonoperating									
	Suspense Clearing	9910						0.00	
TOTAL BALANCE SHEET TRANSACTIONS			78,621.87	61,184,409.06	555,714.65	5,074,566.96	(59,499,341.14)	12,229,229.14	
E. NET INCREASE/DECREASE (B - C + D)			(13,793,515.13)	56,331,153.67	(26,432,904.55)	8,708,292.46	11,335,933.28	4,149,813.04	(8,079,413.10)
F. ENDING CASH (A + E)			(37,505,310.25)	18,825,843.42	(7,607,061.13)	1,101,231.33			
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								12,437,164.61	



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	6,495.28	6,495.00	6,495.00
2. Inflation Increase	0041	212.00	212.00	212.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,707.28	6,707.00	6,707.00
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,707.28	6,707.00	6,707.00
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	45.00	45.00	45.00
c. Revenue Limit ADA	0033	41,380.32	41,380.32	41,380.32
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	279,411,507.13	279,399,920.64	279,399,920.64
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	279,411,507.13	279,399,920.64	279,399,920.64
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	217,180,976.26	217,171,970.32	217,171,970.32
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	3,545,686.00	3,545,686.00	3,545,686.00
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	881,922.00	881,922.00	881,922.00
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)	---	2,663,764.00	2,663,764.00	2,663,764.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	219,844,740.26	219,835,734.32	219,835,734.32

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	61,462,423.00	55,780,151.00	55,780,151.00
26. Miscellaneous Funds	0588	0.00	4,648.00	4,648.00
27. Community Redevelopment Funds	0589, 0721	334,681.00	132,386.00	132,386.00
28. Less: Charter Schools In-lieu Taxes	0595	5,794,501.47	5,794,501.47	5,794,501.47
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	56,002,602.53	50,122,683.53	50,122,683.53
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	163,842,137.73	169,713,050.79	169,713,050.79
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	145,191.00	145,191.00	145,191.00
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	---	(17,048,721.12)	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(17,193,912.12)	(145,191.00)	(145,191.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	146,648,225.61	169,567,859.79	169,567,859.79
<b>OTHER NON-REVENUE LIMIT ITEMS</b>				
43. Core Academic Program	9001	821,296.00	821,296.00	821,296.00
44. California High School Exit Exam	9002	1,575,197.00	1,575,197.00	1,575,197.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	1,434,243.00	1,434,243.00	1,434,243.00
46. Apprenticeship Funding	0570	202,034.00	202,034.00	202,034.00
47. Community Day School Additional Funding	3103, 9007	118,376.00	118,376.00	118,376.00