



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.2

Meeting Date: May 17, 2012

Subject: 2011-12 Third Interim Financial Report and Preliminary May Revise Update

- 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 2011-12 Third Interim Financial Report and receive preliminary information on the Governor's May Revise.

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 or future year financial obligations. This is the third of three Interim Financial Reports presented to the Board of Education for the 2011-12 year. The report includes financial information as of April 30, 2012 as requested by the Sacramento County Office of Education. While the Governor's January budget projection for 2012-13 was devastating to our district, the May Revise information is still unknown and not reflected in the Third Interim Report. Very difficult decisions have been made in order to ensure a balanced budget for the current and outlying years. It appears the May Revise will not provide any state relief.

Financial Considerations: The district will take all necessary actions to ensure balanced budgets that maintain the required Economic Uncertainties Reserve as specified for the 2011-12, 2012-13 and 2013-14 fiscal years. The Board approved recommendations to address the projected deficit for 2012-13 and will take the appropriate action for 2013-14.

Documents Attached:

1. Executive Summary
2. 2011-12 Third Interim Financial Report

Estimated Time of Presentation: 20 Minutes

Submitted by: Gerardo Castillo, CPA, Director III, Budget Services

Approved by: Patricia A. Hagemeyer, Chief Business Officer

Board of Education Executive Summary

Administrative Services

2011-12 Third Interim Financial Report and
Preliminary May Revise Update
May 17, 2012



I. Overview/History:

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. The Second Interim Report, as of January 31, requires Board approval by March 15.

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 future fiscal year.

Over the past several years, as 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 the budget is balanced for the 2011-12 fiscal year and the Board has approved significant reductions to balance the 2012-13 fiscal year, there are still many unknowns. It is likely there will be reduced revenues and expenditure increases in 2013-14 that will have to be addressed through Board action. When a district submits a "Qualified" interim report, they are required by Education Code to submit a Third Interim Report by June 1. This report reflects the period ending April 30 and provides projections of district funds and cash balances. It is the Third Interim Financial Report that is before the Board this evening.

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.

Board of Education Executive Summary

Administrative Services

2011-12 Third Interim Financial Report and
Preliminary May Revise Update
May 17, 2012

- 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 2011-12, 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 2011-12, increased costs for step and column salary increases as well as health benefit increases must be factored in. Revenue reductions based on state projections as well as declining enrollment are included in the multi-year projections. Action taken at the February 2, 2012 board meeting to balance the 2012-13 year have been included in the multi-year projections. Staff continue 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. The Governor's May Revise will be released May 14. Information based on the May Revise is not included in the Third Interim documents.

IV. Goals, Objectives and Measures:

Maintain a balanced budget for 2011-12 and continue to follow the timeline to ensure a balanced 2012-13 budget. It will be important to reduce the reliance of one-time funds used to balance the budget.

V. Major Initiatives:

Use the Third Interim Financial Report information to help guide budget development for 2012-13 and 2013-14.

Board of Education Executive Summary

Administrative Services

2011-12 Third Interim Financial Report and
Preliminary May Revise Update
May 17, 2012

VI. Results:

Budget development for 2012-13 will follow the calendar approved by the Board. Board action taken on February 2, 2012 that identified \$28.9 million in budget reductions clearly recognized the Board's intent in providing a balanced Adopted Budget on or before July 1, 2012.

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.

2011-12
Third Interim Financial Report

For the Period Ending April 30, 2012



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

Board of Education
May 17, 2012

Sacramento City Unified School District

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT - BUDGET SERVICES

ESTIMATED FINANCIAL PROJECTION FACTORS

	2011-12	2012-13	2013-14
State Statutory COLA – Revenue Limit	2.24%	0.00%	0.00%
K-12 Revenue Limit Deficit	20.602%	21.666%	21.666%
State Categorical Funding (including adult education, deferred maintenance and ROC/P)			
Tier I, II and III	0.00%	0.00%	0.00%
California Consumer Price Index (CPI)	2.30%	2.10%	2.40%

MULTI-YEAR BUDGET ASSUMPTIONS: 2011-12 THROUGH 2013-14

REVENUES:

Revenue Limit

- Fiscal Year (FY) 2011-12 is funded on 41,598 Average Daily Attendance (ADA), same as 2010-11, assumes funding reductions of \$13 (mid-year trigger reduction) and \$42 (Senate Bill 81) per 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 the same ADA as 2012-13 and the same funding rate.

Federal Revenues

- Federal Revenues are maintained at 2010-11 funding levels for regular programs. FY 2011-12 reflects the decrease of appropriate American Recovery and Reinvestment Act (ARRA) funds, as well as State Fiscal Stabilization Funds. FY 2011-12 reflects a 20% decrease in Title II. Years 2012-13 and 2013-14 exclude the one-time funds received for 2011-12.

OTHER STATE REVENUES:

Special Education & Transportation

- Special Education is funded at the same ratio as 2010-11. Transportation reflects Senate Bill (SB) 81 (Chapter 2/2012) related to the application of the transportation cut to revenue limits (.65%).
- For 2011-12, 2012-13 and 2013-14 the Special Education and Transportation encroachment (contribution) is fully supported by the unrestricted monies from the General Fund. Effective in 2012-13, Home-to-School Transportation Apportionment is eliminated.
- For 2012-13 and 2013-14, Special Education Transportation Apportionments are maintained.

MULTI-YEAR BUDGET ASSUMPTIONS: 2011-12 THROUGH 2013-14 (Continued)

State Categorical Programs

- Based on state flexibility provisions, appropriate adjustments have been made for Tier III programs. The funding levels are the same as 2010-11.
- FY 2012-13 assumes loss of QEIA funding at seven schools.
- FY 2012-13 and 2013-14 eliminates Adult Education, Deferred Maintenance, and Arts and Music Contributions.
- FY 2012-13 reduce ROP and GATE Programs by 5%.

Class Size Reduction (CSR)

- For FY 2011-12, the class size ratio is as follows:
 - Grades K-1 at 24.94:1 (with 20% penalty)
 - Grades 2-3 at 29:1 (with 30% penalty)
- FY 2012-13 and 2013-14 assumes K-3 CSR at contract maximum.

Lottery

- The expected funding is projected at \$130 per ADA for 2011-12 and outlying years.

LOCAL REVENUES:

Other Local Revenue

- Local Revenue assumes a similar level of funding in outlying years. FY 2012-13 and 2013-14 do not include SCTA contributions of \$95 per month per teacher in lieu of furlough days. The agreement for this contribution ends June 30, 2012.

EXPENDITURES:

Certificated Salaries

- Certificated staffing for 2012-13 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 35:1
- FY 2012-13 includes approved reductions for the elimination of co-curricular stipends, counselors, assistant principals, librarians and central office staffing reductions.
- Salaries are commensurate with approved salary schedules and contractual agreements. This includes increases for salary schedule step and column movement, less attrition credit.

Classified Salaries

- Classified staffing for 2012-13 is based on 2011-12 staffing levels which include 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 schedule step movement, less attrition credit.

MULTI-YEAR BUDGET ASSUMPTIONS: 2011-12 THROUGH 2013-14 (Continued)

- 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 2012-13 and 2013-14 and will be funded dependent upon negotiated agreements with employee groups. FY 2011-12 and 2012-13 include benefit reductions related to reduced staff.
 - Post-Retirement Health Benefits are based on 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.
- Indirect Support**
- The indirect rate is consistently applied to each program as allowed by law.
 - The approved rate for 2011-12, is 3.31% and 2.67% for 2012-13.
- Other Outgo/Transfers/Contributions**
- Contributions to Restricted Programs – The 2011-12 budget and outlying years includes contributions to cover program encroachments from the general unrestricted budget for the Special Education, Routine Restricted Maintenance, Home-to-School Transportation and Special Education Transportation programs.
 - In Lieu Property Taxes are transferred to charter schools.
- One-Time Revenues/Expenditures**
- FY 2011-12 includes assumptions to recover from the use of one-time funds such as: ARRA, Title I and IDEA.
 - Tier III Program flexibility is maintained.
 - FY 2012-13 includes assumptions to recover from the use of one-time funds to balance 2011-12. One-time funds include \$7.54 million from the Federal Education Jobs Fund, \$2.77 million from 2010-11 carryover and one-time contributions for furlough days that end June 30, 2012.

BEGINNING BALANCE/RESERVES:

- Beginning Balance**
- The balance is based on 2010-11 actual ending fund balance.
- Reserves**
- The 2011-12, 2012-13 and 2013-14 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.

2011-12 BUDGET OVERVIEW

BUDGET OVERVIEW

Sacramento City Unified School District financial goal is to maintain the 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 2011-12 and multi-year projections for 2012-13 and 2013-14.

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

Three conditions impact the Sacramento City Unified School District Budget:

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

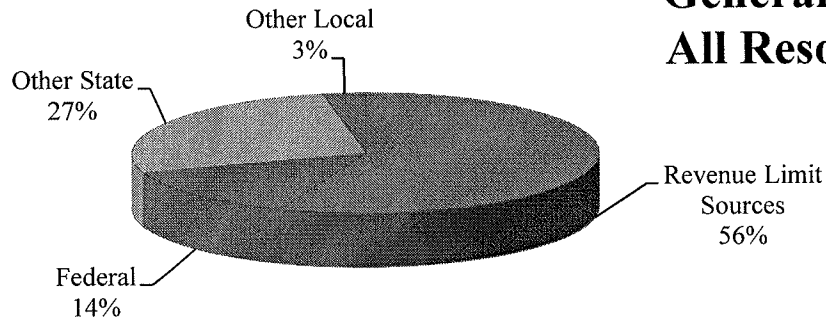
GENERAL FUND

General Fund Definition

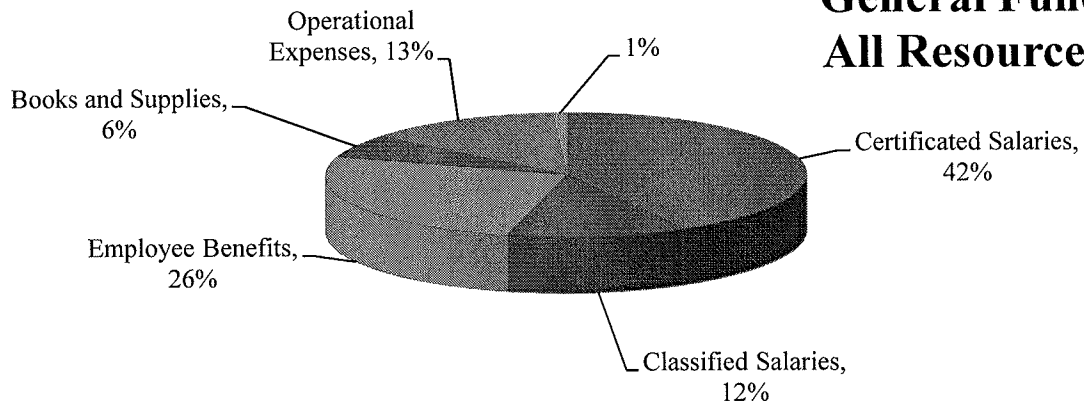
The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in 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.

General Fund: Revenues and Expenditures - Summary

2011-12 Revenues General Fund All Resources



2011-12 Expenditures General Fund All Resources



2011-12 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	223,112,071.76	220,166,833.87	150,677,669.70	220,166,833.87	0.00	0.0%
2) Federal Revenue		8100-8299	37,991,069.00	55,631,890.54	32,537,877.12	55,631,890.54	0.00	0.0%
3) Other State Revenue		8300-8599	96,226,522.13	105,796,813.25	78,425,396.85	105,796,813.25	0.00	0.0%
4) Other Local Revenue		8600-8799	6,315,460.00	13,228,417.48	7,497,430.82	13,228,417.48	0.00	0.0%
5) TOTAL, REVENUES			363,645,122.89	394,823,955.14	269,138,374.49	394,823,955.14		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	155,941,896.02	175,125,622.40	136,292,965.64	175,125,622.40	0.00	0.0%
2) Classified Salaries		2000-2999	49,118,660.00	51,374,752.65	42,802,731.53	51,374,752.65	0.00	0.0%
3) Employee Benefits		3000-3999	103,588,613.60	110,932,928.88	88,722,746.21	110,932,928.88	0.00	0.0%
4) Books and Supplies		4000-4999	9,529,699.33	23,091,781.66	8,137,315.51	23,091,781.66	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	43,997,768.62	56,900,643.46	41,603,604.25	56,900,643.46	0.00	0.0%
6) Capital Outlay		6000-6999	233,390.00	3,841,718.34	3,308,474.18	3,841,718.34	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,125,000.00	2,169,041.60	2,007,834.50	2,169,041.60	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,749,996.00)	(1,807,672.67)	(890,941.68)	(1,807,672.67)	0.00	0.0%
9) TOTAL, EXPENDITURES			362,785,031.57	421,628,816.32	321,984,730.14	421,628,816.32		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			860,091.32	(26,804,861.18)	(52,846,355.65)	(26,804,861.18)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,930,254.00	2,930,254.00	2,200,000.00	2,930,254.00	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			2,930,254.00	2,930,254.00	2,200,000.00	2,930,254.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,790,345.32	(23,874,607.18)	(50,646,355.65)	(23,874,607.18)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,293,904.68	34,399,423.84		34,399,423.84	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)			20,293,904.68	34,399,423.84		34,399,423.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,293,904.68	34,399,423.84		34,399,423.84		
2) Ending Balance, June 30 (E + F1e)			24,084,250.00	10,524,816.66		10,524,816.66		
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	10.40		10.40		
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	14,950,250.00	1,000,000.00		1,000,000.00		
Retiree Health and Welfare Contribut.	0000	9780	1,000,000.00					
Restore Programs - Pending State B.	0000	9780	13,950,250.00					
Retiree Health and Welfare Contribut.	0000	9780		1,000,000.00				
Retiree Health and Welfare Contribut.	0000	9780				1,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,589,000.00	8,979,821.77		8,979,821.77		
Unassigned/Unappropriated Amount		9790	0.00	(15.51)		(15.51)		

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)
REVENUE LIMIT SOURCES								
Principal Apportionment		8011	164,134,998.76	161,768,799.52	92,638,146.00	161,768,799.52	0.00	0.0%
State Aid - Current Year		8015	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8019	0.00	0.00	115,104.00	0.00	0.00	0.0%
State Aid - Prior Years								
Tax Relief Subventions		8021	788,300.00	788,300.00	393,005.27	788,300.00	0.00	0.0%
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes								
County & District Taxes		8041	50,726,800.00	50,201,079.00	50,763,457.29	50,201,079.00	0.00	0.0%
Secured Roll Taxes		8042	2,449,700.00	2,449,700.00	2,378,340.56	2,449,700.00	0.00	0.0%
Unsecured Roll Taxes		8043	4,051,400.00	4,051,400.00	1,304,718.59	4,051,400.00	0.00	0.0%
Prior Years' Taxes		8044	196,500.00	196,500.00	126,630.10	196,500.00	0.00	0.0%
Supplemental Taxes		8045	4,337,700.00	4,337,700.00	3,883,384.08	4,337,700.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8047	400,000.00	334,481.00	334,680.58	334,481.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8082	0.00	0.00	7,687.95	0.00	0.00	0.0%
Royalties and Bonuses		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes								
Less: Non-Revenue Limit (50%) Adjustment								
Subtotal, Revenue Limit Sources			227,085,398.76	224,127,959.52	151,945,154.42	224,127,959.52	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(10,340,299.00)	(10,340,299.00)	0.00	(10,340,299.00)	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	10,340,299.00	10,340,299.00	0.00	10,340,299.00	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	1,234,990.00	1,247,191.35	815,640.28	1,247,191.35	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,208,317.00)	(5,208,317.00)	(2,083,125.00)	(5,208,317.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			223,112,071.76	220,166,833.87	150,677,669.70	220,166,833.87	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,983,567.00	9,343,796.00	7,139,769.00	9,343,796.00	0.00	0.0%
Special Education Discretionary Grants		8182	684,409.00	1,396,495.00	796,108.67	1,396,495.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	25,082,011.00	37,011,389.00	21,774,571.63	37,011,389.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	474,419.00	528,670.00	164,323.70	528,670.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	400,000.00	200,000.00	400,000.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	2,766,663.00	6,951,540.54	2,463,104.12	6,951,540.54	0.00	0.0%
TOTAL, FEDERAL REVENUE			37,991,069.00	55,631,890.54	32,537,877.12	55,631,890.54	0.00	0.0%
OTHER STATE REVENUE								
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	14,845,849.88	22,523,849.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	1,205,275.00	1,205,275.00	912,512.00	1,205,275.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	9,628,179.00	9,628,179.00	9,379,255.00	9,628,179.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	2,867,699.00	2,867,699.00	2,271,247.00	2,867,699.00	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	11,060,217.00	11,060,217.00	6,786,318.00	11,060,217.00	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	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	6,174,361.00	6,278,676.00	3,958,729.16	6,278,676.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	115,586.00	783,235.00	262,386.00	783,235.00	0.00	0.0%
Healthy Start	6240	8590	0.00	100,218.00	100,218.00	100,218.00	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%
Quality Education Investment Act	7400	8590	6,903,106.00	6,993,000.00	6,293,700.00	6,993,000.00	0.00	0.0%
All Other State Revenue	All Other	8590	35,748,250.13	44,356,465.25	33,615,181.81	44,356,465.25	0.00	0.0%
TOTAL, OTHER STATE REVENUE			96,226,522.13	105,796,813.25	78,425,396.85	105,796,813.25	0.00	0.0%
OTHER LOCAL REVENUE								
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%

2011-12 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	36,849.29	43,392.70	36,849.29	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	1,241,577.00	1,312,288.02	868,328.14	1,312,288.02	0.00	0.0%
Interest		8660	530,592.00	530,592.00	513,848.26	530,592.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,543,291.00	11,348,688.17	6,050,400.72	11,348,688.17	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	21,461.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,315,460.00	13,228,417.48	7,497,430.82	13,228,417.48	0.00	0.0%
TOTAL, REVENUES			363,645,122.89	394,823,955.14	269,138,374.49	394,823,955.14	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	127,595,903.85	140,703,288.48	110,166,498.17	140,703,288.48	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,644,989.17	7,001,092.59	6,617,175.58	7,001,092.59	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	14,854,729.00	15,074,973.28	13,350,523.74	15,074,973.28	0.00	0.0%
Other Certificated Salaries		1900	7,846,274.00	12,346,268.05	6,158,768.15	12,346,268.05	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			155,941,896.02	175,125,622.40	136,292,965.64	175,125,622.40	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,739,308.00	7,671,364.94	6,484,201.76	7,671,364.94	0.00	0.0%
Classified Support Salaries		2200	21,780,107.00	22,015,409.11	18,170,343.32	22,015,409.11	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	5,050,853.00	5,874,495.52	4,999,642.76	5,874,495.52	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,638,679.00	13,425,609.11	11,350,865.81	13,425,609.11	0.00	0.0%
Other Classified Salaries		2900	1,909,713.00	2,387,873.97	1,797,677.88	2,387,873.97	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			49,118,660.00	51,374,752.65	42,802,731.53	51,374,752.65	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,776,547.03	14,450,513.06	10,913,024.90	14,450,513.06	0.00	0.0%
PERS		3201-3202	4,952,759.00	4,894,252.34	4,419,792.30	4,894,252.34	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,852,027.00	5,967,724.76	5,119,050.10	5,967,724.76	0.00	0.0%
Health and Welfare Benefits		3401-3402	52,278,539.45	56,960,388.32	44,216,409.84	56,960,388.32	0.00	0.0%
Unemployment Insurance		3501-3502	3,246,884.12	3,511,762.61	2,837,957.12	3,511,762.61	0.00	0.0%
Workers' Compensation		3601-3602	3,863,583.00	4,072,103.18	3,366,796.73	4,072,103.18	0.00	0.0%
OPEB, Allocated		3701-3702	19,358,292.00	19,794,799.00	16,980,193.03	19,794,799.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	80.00	0.00	80.00	0.00	0.0%
PERS Reduction		3801-3802	1,118,416.00	1,131,533.35	746,034.86	1,131,533.35	0.00	0.0%
Other Employee Benefits		3901-3902	141,566.00	149,772.26	123,487.33	149,772.26	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			103,588,613.60	110,932,928.88	88,722,746.21	110,932,928.88	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,276,675.00	862,082.75	688,690.12	862,082.75	0.00	0.0%
Books and Other Reference Materials		4200	105,801.00	277,798.11	185,352.98	277,798.11	0.00	0.0%
Materials and Supplies		4300	7,692,362.86	19,013,211.42	5,457,174.92	19,013,211.42	0.00	0.0%
Noncapitalized Equipment		4400	454,860.47	2,938,689.38	1,806,097.49	2,938,689.38	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,529,699.33	23,091,781.66	8,137,315.51	23,091,781.66	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,718,173.62	23,972,015.76	17,959,007.16	23,972,015.76	0.00	0.0%
Travel and Conferences		5200	235,138.00	650,049.47	336,975.60	650,049.47	0.00	0.0%
Dues and Memberships		5300	37,790.00	116,301.50	100,816.50	116,301.50	0.00	0.0%
Insurance		5400-5450	1,887,460.00	1,887,460.00	1,959,165.15	1,887,460.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,480,861.00	8,469,002.00	5,745,308.56	8,469,002.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,877,970.00	2,756,606.58	1,755,314.89	2,756,606.58	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	(854,023.00)	(796,354.82)	(35,888.50)	(796,354.82)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,901,184.00	18,953,943.04	13,217,280.08	18,953,943.04	0.00	0.0%
Communications		5900	713,215.00	891,619.93	565,624.81	891,619.93	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,997,768.62	56,900,643.46	41,603,604.25	56,900,643.46	0.00	0.0%

2011-12 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	21,048.00	10,543.68	1,200.00	10,543.68	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	100,246.00	73,080.57	100,246.00	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	123,060.00	2,346,013.66	2,087,439.07	2,346,013.66	0.00	0.0%
Equipment Replacement		6500	49,677.00	1,384,915.00	1,146,754.54	1,384,915.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			233,390.00	3,841,718.34	3,308,474.18	3,841,718.34	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	23,414.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	853,397.50	0.00	0.00	0.0%
Other Debt Service - Principal		7439	2,125,000.00	2,169,041.60	1,131,023.00	2,169,041.60	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,125,000.00	2,169,041.60	2,007,834.50	2,169,041.60	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,749,996.00)	(1,807,672.67)	(890,941.68)	(1,807,672.67)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,749,996.00)	(1,807,672.67)	(890,941.68)	(1,807,672.67)	0.00	0.0%
TOTAL, EXPENDITURES			362,785,031.57	421,628,816.32	321,984,730.14	421,628,816.32	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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	2,930,254.00	2,930,254.00	2,200,000.00	2,930,254.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,930,254.00	2,930,254.00	2,200,000.00	2,930,254.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,930,254.00	2,930,254.00	2,200,000.00	2,930,254.00	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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	212,771,772.76	209,826,534.87	150,677,669.70	209,826,534.87	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	47,208,639.13	48,013,304.13	35,213,376.28	48,013,304.13	0.00	0.0%
4) Other Local Revenue		8600-8799	5,857,455.00	6,458,525.31	4,110,860.73	6,458,525.31	0.00	0.0%
5) TOTAL, REVENUES			265,837,866.89	264,298,364.31	190,001,906.71	264,298,364.31		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	113,823,799.00	122,509,197.32	97,659,901.48	122,509,197.32	0.00	0.0%
2) Classified Salaries		2000-2999	24,543,148.00	24,900,670.74	21,526,894.92	24,900,670.74	0.00	0.0%
3) Employee Benefits		3000-3999	65,845,807.89	70,876,654.80	56,319,700.99	70,876,654.80	0.00	0.0%
4) Books and Supplies		4000-4999	3,253,830.89	4,849,526.51	2,478,426.20	4,849,526.51	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	21,879,724.79	22,589,588.51	17,898,819.49	22,589,588.51	0.00	0.0%
6) Capital Outlay		6000-6999	135,167.00	196,697.94	97,934.63	196,697.94	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,125,000.00	2,125,000.00	1,964,474.28	2,125,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,558,741.00)	(4,563,691.22)	(1,115,702.23)	(4,563,691.22)	0.00	0.0%
9) TOTAL, EXPENDITURES			228,047,736.57	243,483,644.60	196,830,449.76	243,483,644.60		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			37,790,130.32	20,814,719.71	(6,828,543.05)	20,814,719.71		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,930,254.00	2,930,254.00	2,200,000.00	2,930,254.00	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	(36,864,758.00)	(36,837,851.93)	(1,005,320.93)	(36,837,851.93)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(33,934,504.00)	(33,907,597.93)	1,194,679.07	(33,907,597.93)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,855,626.32	(13,092,878.22)	(5,633,863.98)	(13,092,878.22)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,228,623.68	23,617,699.99		23,617,699.99	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,228,623.68	23,617,699.99		23,617,699.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,228,623.68	23,617,699.99		23,617,699.99		
2) Ending Balance, June 30 (E + F1e)			24,084,250.00	10,524,821.77		10,524,821.77		
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	14,950,250.00	1,000,000.00		1,000,000.00		
Retiree Health and Welfare Contribut.	0000	9780	1,000,000.00					
Restore Programs - Pending State B.	0000	9780	13,950,250.00					
Retiree Health and Welfare Contribut.	0000	9780		1,000,000.00				
Retiree Health and Welfare Contribut.	0000	9780				1,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,589,000.00	8,979,821.77		8,979,821.77		
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 (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	164,134,998.76	161,768,799.52	92,638,146.00	161,768,799.52	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	115,104.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	788,300.00	788,300.00	393,005.27	788,300.00	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	50,726,800.00	50,201,079.00	50,763,457.29	50,201,079.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,449,700.00	2,449,700.00	2,378,340.56	2,449,700.00	0.00	0.0%
Prior Years' Taxes		8043	4,051,400.00	4,051,400.00	1,304,718.59	4,051,400.00	0.00	0.0%
Supplemental Taxes		8044	196,500.00	196,500.00	126,630.10	196,500.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,337,700.00	4,337,700.00	3,883,384.08	4,337,700.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	400,000.00	334,481.00	334,680.58	334,481.00	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	7,687.95	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			227,085,398.76	224,127,959.52	151,945,154.42	224,127,959.52	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(10,340,299.00)	(10,340,299.00)	0.00	(10,340,299.00)	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	1,234,990.00	1,247,191.35	815,640.28	1,247,191.35	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,208,317.00)	(5,208,317.00)	(2,083,125.00)	(5,208,317.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			212,771,772.76	209,826,534.87	150,677,669.70	209,826,534.87	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	11,060,217.00	11,060,217.00	6,786,318.00	11,060,217.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,323,625.00	5,422,514.00	3,761,614.39	5,422,514.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	30,824,797.13	31,530,573.13	24,665,443.89	31,530,573.13	0.00	0.0%
TOTAL, OTHER STATE REVENUE			47,208,639.13	48,013,304.13	35,213,376.28	48,013,304.13	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	36,849.29	43,392.70	36,849.29	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	1,241,577.00	1,241,577.00	868,328.14	1,241,577.00	0.00	0.0%
Interest		8660	530,592.00	530,592.00	513,848.26	530,592.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	4,085,286.00	4,649,507.02	2,663,830.63	4,649,507.02	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	21,461.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,857,455.00	6,458,525.31	4,110,860.73	6,458,525.31	0.00	0.0%
TOTAL, REVENUES			265,837,866.89	264,298,364.31	190,001,906.71	264,298,364.31	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	100,440,633.00	108,588,580.90	84,413,427.69	108,588,580.90	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,316,364.00	1,593,328.90	2,099,207.94	1,593,328.90	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,534,602.00	11,624,568.85	10,642,202.17	11,624,568.85	0.00	0.0%
Other Certificated Salaries		1900	532,200.00	702,718.67	505,063.68	702,718.67	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			113,823,799.00	122,509,197.32	97,659,901.48	122,509,197.32	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	24,489.00	149,301.46	261,824.83	149,301.46	0.00	0.0%
Classified Support Salaries		2200	9,504,545.00	9,558,568.59	8,136,266.70	9,558,568.59	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,078,691.00	3,099,425.95	2,802,148.89	3,099,425.95	0.00	0.0%
Clerical, Technical and Office Salaries		2400	11,319,270.00	11,407,211.53	9,867,324.03	11,407,211.53	0.00	0.0%
Other Classified Salaries		2900	616,153.00	686,163.21	459,330.47	686,163.21	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			24,543,148.00	24,900,670.74	21,526,894.92	24,900,670.74	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,421,021.03	10,385,223.84	7,896,533.50	10,385,223.84	0.00	0.0%
PERS		3201-3202	2,522,422.00	2,525,485.88	2,174,223.86	2,525,485.88	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,382,627.00	3,454,845.82	2,931,347.69	3,454,845.82	0.00	0.0%
Health and Welfare Benefits		3401-3402	32,917,931.45	36,553,058.40	28,067,189.32	36,553,058.40	0.00	0.0%
Unemployment Insurance		3501-3502	2,251,006.41	2,299,152.23	1,903,662.19	2,299,152.23	0.00	0.0%
Workers' Compensation		3601-3602	2,622,688.00	2,685,385.50	2,240,431.64	2,685,385.50	0.00	0.0%
OPEB, Allocated		3701-3702	12,078,136.00	12,299,629.94	10,608,622.09	12,299,629.94	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	554,430.00	576,765.22	416,064.99	576,765.22	0.00	0.0%
Other Employee Benefits		3901-3902	95,546.00	97,107.97	81,625.71	97,107.97	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			65,845,807.89	70,876,654.80	56,319,700.99	70,876,654.80	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,026,660.00	677,994.54	686,878.42	677,994.54	0.00	0.0%
Books and Other Reference Materials		4200	35,821.00	35,039.32	15,666.08	35,039.32	0.00	0.0%
Materials and Supplies		4300	2,119,163.42	3,755,400.32	1,652,088.19	3,755,400.32	0.00	0.0%
Noncapitalized Equipment		4400	72,186.47	381,092.33	123,793.51	381,092.33	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,253,830.89	4,849,526.51	2,478,426.20	4,849,526.51	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	113,894.30	57,615.93	113,894.30	0.00	0.0%
Travel and Conferences		5200	139,278.00	165,513.57	73,125.63	165,513.57	0.00	0.0%
Dues and Memberships		5300	35,690.00	87,854.00	74,770.00	87,854.00	0.00	0.0%
Insurance		5400-5450	1,887,460.00	1,887,460.00	1,959,165.15	1,887,460.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,460,550.00	8,434,100.00	5,714,225.00	8,434,100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,289,071.00	1,519,116.09	1,061,278.54	1,519,116.09	0.00	0.0%
Transfers of Direct Costs		5710	21,559.79	(92,839.79)	(11,801.45)	(92,839.79)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(826,273.00)	(836,307.43)	(49,372.58)	(836,307.43)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,210,887.00	10,493,590.66	8,509,144.77	10,493,590.66	0.00	0.0%
Communications		5900	661,502.00	817,207.11	510,668.50	817,207.11	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,879,724.79	22,589,588.51	17,898,819.49	22,589,588.51	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)
CAPITAL OUTLAY								
Land		6100	21,048.00	10,543.68	1,200.00	10,543.68	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	99,476.00	73,925.84	99,476.00	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	78,474.00	82,219.26	22,808.79	82,219.26	0.00	0.0%
Equipment Replacement		6500	31,040.00	4,459.00	0.00	4,459.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			135,167.00	196,697.94	97,934.63	196,697.94	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	23,414.00	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	0.00	853,397.50	0.00	0.00	0.0%
Other Debt Service - Principal		7439	2,125,000.00	2,125,000.00	1,087,662.78	2,125,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,125,000.00	2,125,000.00	1,964,474.28	2,125,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,808,745.00)	(2,756,018.55)	(224,760.55)	(2,756,018.55)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,749,996.00)	(1,807,672.67)	(890,941.68)	(1,807,672.67)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,558,741.00)	(4,563,691.22)	(1,115,702.23)	(4,563,691.22)	0.00	0.0%
TOTAL, EXPENDITURES			228,047,736.57	243,483,644.60	196,830,449.76	243,483,644.60	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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	2,930,254.00	2,930,254.00	2,200,000.00	2,930,254.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,930,254.00	2,930,254.00	2,200,000.00	2,930,254.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(36,864,758.00)	(36,837,851.93)	(1,005,320.93)	(36,837,851.93)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(36,864,758.00)	(36,837,851.93)	(1,005,320.93)	(36,837,851.93)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(33,934,504.00)	(33,907,597.93)	1,194,679.07	(33,907,597.93)	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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	10,340,299.00	10,340,299.00	0.00	10,340,299.00	0.00	0.0%
2) Federal Revenue		8100-8299	37,991,069.00	55,631,890.54	32,537,877.12	55,631,890.54	0.00	0.0%
3) Other State Revenue		8300-8599	49,017,883.00	57,783,509.12	43,212,020.57	57,783,509.12	0.00	0.0%
4) Other Local Revenue		8600-8799	458,005.00	6,769,892.17	3,386,570.09	6,769,892.17	0.00	0.0%
5) TOTAL, REVENUES			97,807,256.00	130,525,590.83	79,136,467.78	130,525,590.83		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	42,118,097.02	52,616,425.08	38,633,064.16	52,616,425.08	0.00	0.0%
2) Classified Salaries		2000-2999	24,575,512.00	26,474,081.91	21,275,836.61	26,474,081.91	0.00	0.0%
3) Employee Benefits		3000-3999	37,742,805.71	40,056,274.08	32,403,045.22	40,056,274.08	0.00	0.0%
4) Books and Supplies		4000-4999	6,275,868.44	18,242,255.15	5,658,889.31	18,242,255.15	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	22,118,043.83	34,311,054.95	23,704,784.76	34,311,054.95	0.00	0.0%
6) Capital Outlay		6000-6999	98,223.00	3,645,020.40	3,210,539.55	3,645,020.40	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	44,041.60	43,360.22	44,041.60	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,808,745.00	2,756,018.55	224,760.55	2,756,018.55	0.00	0.0%
9) TOTAL, EXPENDITURES			134,737,295.00	178,145,171.72	125,154,280.38	178,145,171.72		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(36,930,039.00)	(47,619,580.89)	(46,017,812.60)	(47,619,580.89)		
D. OTHER FINANCING SOURCES/USES								
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	36,864,758.00	36,837,851.93	1,005,320.93	36,837,851.93	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			36,864,758.00	36,837,851.93	1,005,320.93	36,837,851.93		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(65,281.00)	(10,781,728.96)	(45,012,491.67)	(10,781,728.96)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	65,281.00	10,781,723.85		10,781,723.85	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,281.00	10,781,723.85		10,781,723.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,281.00	10,781,723.85		10,781,723.85		
2) Ending Balance, June 30 (E + F1e)			0.00	(5.11)		(5.11)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	10.40		10.40		
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	(15.51)		(15.51)		

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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
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	10,340,299.00	10,340,299.00	0.00	10,340,299.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			10,340,299.00	10,340,299.00	0.00	10,340,299.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,983,567.00	9,343,796.00	7,139,769.00	9,343,796.00	0.00	0.0%
Special Education Discretionary Grants		8182	684,409.00	1,396,495.00	796,108.67	1,396,495.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	25,082,011.00	37,011,389.00	21,774,571.63	37,011,389.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	474,419.00	528,670.00	164,323.70	528,670.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	400,000.00	200,000.00	400,000.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	2,766,663.00	6,951,540.54	2,463,104.12	6,951,540.54	0.00	0.0%
TOTAL, FEDERAL REVENUE			37,991,069.00	55,631,890.54	32,537,877.12	55,631,890.54	0.00	0.0%
OTHER STATE REVENUE								
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	14,845,849.88	22,523,849.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	1,205,275.00	1,205,275.00	912,512.00	1,205,275.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	9,628,179.00	9,628,179.00	9,379,255.00	9,628,179.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	2,867,699.00	2,867,699.00	2,271,247.00	2,867,699.00	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	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	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	850,736.00	856,162.00	197,114.77	856,162.00	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								
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	115,586.00	783,235.00	262,386.00	783,235.00	0.00	0.0%
Healthy Start	6240	8590	0.00	100,218.00	100,218.00	100,218.00	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%
Quality Education Investment Act	7400	8590	6,903,106.00	6,993,000.00	6,293,700.00	6,993,000.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,923,453.00	12,825,892.12	8,949,737.92	12,825,892.12	0.00	0.0%
TOTAL, OTHER STATE REVENUE			49,017,883.00	57,783,509.12	43,212,020.57	57,783,509.12	0.00	0.0%
OTHER LOCAL REVENUE								
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	70,711.02	0.00	70,711.02	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	458,005.00	6,699,181.15	3,386,570.09	6,699,181.15	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	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			458,005.00	6,769,892.17	3,386,570.09	6,769,892.17	0.00	0.0%
TOTAL, REVENUES			97,807,256.00	130,525,590.83	79,136,467.78	130,525,590.83	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	27,155,270.85	32,114,707.58	25,753,070.48	32,114,707.58	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,328,625.17	5,407,763.69	4,517,967.64	5,407,763.69	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,320,127.00	3,450,404.43	2,708,321.57	3,450,404.43	0.00	0.0%
Other Certificated Salaries		1900	7,314,074.00	11,643,549.38	5,653,704.47	11,643,549.38	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			42,118,097.02	52,616,425.08	38,633,064.16	52,616,425.08	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,714,819.00	7,522,063.48	6,222,376.93	7,522,063.48	0.00	0.0%
Classified Support Salaries		2200	12,275,562.00	12,456,840.52	10,034,076.62	12,456,840.52	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,972,162.00	2,775,069.57	2,197,493.87	2,775,069.57	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,319,409.00	2,018,397.58	1,483,541.78	2,018,397.58	0.00	0.0%
Other Classified Salaries		2900	1,293,560.00	1,701,710.76	1,338,347.41	1,701,710.76	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			24,575,512.00	26,474,081.91	21,275,836.61	26,474,081.91	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,355,526.00	4,065,289.22	3,016,491.40	4,065,289.22	0.00	0.0%
PERS		3201-3202	2,430,337.00	2,368,766.46	2,245,568.44	2,368,766.46	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,469,400.00	2,512,878.94	2,187,702.41	2,512,878.94	0.00	0.0%
Health and Welfare Benefits		3401-3402	19,360,608.00	20,407,329.92	16,149,220.52	20,407,329.92	0.00	0.0%
Unemployment Insurance		3501-3502	995,877.71	1,212,610.38	934,294.93	1,212,610.38	0.00	0.0%
Workers' Compensation		3601-3602	1,240,895.00	1,386,717.68	1,126,365.09	1,386,717.68	0.00	0.0%
OPEB, Allocated		3701-3702	7,280,156.00	7,495,169.06	6,371,570.94	7,495,169.06	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	80.00	0.00	80.00	0.00	0.0%
PERS Reduction		3801-3802	563,986.00	554,768.13	329,969.87	554,768.13	0.00	0.0%
Other Employee Benefits		3901-3902	46,020.00	52,664.29	41,861.62	52,664.29	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			37,742,805.71	40,056,274.08	32,403,045.22	40,056,274.08	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	250,015.00	184,088.21	1,811.70	184,088.21	0.00	0.0%
Books and Other Reference Materials		4200	69,980.00	242,758.79	169,686.90	242,758.79	0.00	0.0%
Materials and Supplies		4300	5,573,199.44	15,257,811.10	3,805,086.73	15,257,811.10	0.00	0.0%
Noncapitalized Equipment		4400	382,674.00	2,557,597.05	1,682,303.98	2,557,597.05	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,275,868.44	18,242,255.15	5,658,889.31	18,242,255.15	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,718,173.62	23,858,121.46	17,901,391.23	23,858,121.46	0.00	0.0%
Travel and Conferences		5200	95,860.00	484,535.90	263,849.97	484,535.90	0.00	0.0%
Dues and Memberships		5300	2,100.00	28,447.50	26,046.50	28,447.50	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	20,311.00	34,902.00	31,083.56	34,902.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	588,899.00	1,237,490.49	694,036.35	1,237,490.49	0.00	0.0%
Transfers of Direct Costs		5710	(21,559.79)	92,839.79	11,801.45	92,839.79	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(27,750.00)	39,952.61	13,484.08	39,952.61	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,690,297.00	8,460,352.38	4,708,135.31	8,460,352.38	0.00	0.0%
Communications		5900	51,713.00	74,412.82	54,956.31	74,412.82	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,118,043.83	34,311,054.95	23,704,784.76	34,311,054.95	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)
CAPITAL OUTLAY								
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	770.00	(845.27)	770.00	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	44,586.00	2,263,794.40	2,064,630.28	2,263,794.40	0.00	0.0%
Equipment Replacement		6500	18,637.00	1,380,456.00	1,146,754.54	1,380,456.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			98,223.00	3,645,020.40	3,210,539.55	3,645,020.40	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	44,041.60	43,360.22	44,041.60	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	44,041.60	43,360.22	44,041.60	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,808,745.00	2,756,018.55	224,760.55	2,756,018.55	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,808,745.00	2,756,018.55	224,760.55	2,756,018.55	0.00	0.0%
TOTAL, EXPENDITURES			134,737,295.00	178,145,171.72	125,154,280.38	178,145,171.72	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	36,864,758.00	36,837,851.93	1,005,320.93	36,837,851.93	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			36,864,758.00	36,837,851.93	1,005,320.93	36,837,851.93	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			36,864,758.00	36,837,851.93	1,005,320.93	36,837,851.93	0.00	0.0%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	220,166,833.87	-6.99%	204,775,108.40	0.00%	204,775,108.40
2. Federal Revenues	8100-8299	55,631,890.54	-12.37%	48,747,622.54	0.00%	48,747,622.54
3. Other State Revenues	8300-8599	105,796,813.25	-4.97%	100,535,133.13	0.00%	100,535,133.13
4. Other Local Revenues	8600-8799	13,228,417.48	-44.50%	7,341,988.34	0.00%	7,341,988.34
5. Other Financing Sources	8900-8999	2,930,254.00	102.39%	5,930,545.00	0.00%	5,930,545.00
6. Total (Sum lines A1 thru A5)		397,754,209.14	-7.65%	367,330,397.41	0.00%	367,330,397.41
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				175,125,622.40		153,478,980.51
b. Step & Column Adjustment				2,258,569.36		2,302,184.71
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(23,905,211.25)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	175,125,622.40	-12.36%	153,478,980.51	1.50%	155,781,165.22
2. Classified Salaries						
a. Base Salaries				51,374,752.65		41,212,513.97
b. Step & Column Adjustment				525,154.55		600,187.71
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(10,687,393.23)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	51,374,752.65	-19.78%	41,212,513.97	1.46%	41,812,701.68
3. Employee Benefits	3000-3999	110,932,928.88	2.30%	113,489,540.37	6.98%	121,411,110.29
4. Books and Supplies	4000-4999	23,091,781.66	-41.11%	13,598,184.96	0.00%	13,598,184.96
5. Services and Other Operating Expenditures	5000-5999	56,900,643.46	-18.69%	46,267,867.11	0.00%	46,267,867.11
6. Capital Outlay	6000-6999	3,841,718.34	-87.27%	488,974.74	0.00%	488,974.74
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,169,041.60	0.00%	2,169,041.00	0.00%	2,169,041.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,807,672.67)	31.37%	(2,374,710.33)	-25.05%	(1,779,762.64)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(3,912,703.76)
11. Total (Sum lines B1 thru B10)		421,628,816.32	-12.64%	368,330,392.33	2.04%	375,836,578.60
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(23,874,607.18)		(999,994.92)		(8,506,181.19)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		34,399,423.84		10,524,816.66		9,524,821.74
2. Ending Fund Balance (Sum lines C and D1)		10,524,816.66		9,524,821.74		1,018,640.55
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	545,000.00		0.00		0.00
b. Restricted	9740	10.40		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	1,000,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,979,821.77		9,524,821.74		9,524,821.74
2. Unassigned/Unappropriated	9790	(15.51)		0.00		(8,506,181.19)
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		10,524,816.66		9,524,821.74		1,018,640.55

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,979,821.77		9,524,821.74		9,524,821.74
c. Unassigned/Unappropriated	9790	0.00		0.00		(8,506,181.19)
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(15.51)		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)		8,979,806.26		9,524,821.74		1,018,640.55
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.13%		2.59%		0.27%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
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 A1, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)						
		41,349.18		40,874.18		40,874.18
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		421,628,816.32		368,330,392.33		375,836,578.60
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		421,628,816.32		368,330,392.33		375,836,578.60
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)		8,432,576.33		7,366,607.85		7,516,731.57
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		8,432,576.33		7,366,607.85		7,516,731.57
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)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	209,826,534.87				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,540.28	0.00%	6,540.28	0.00%	6,540.28
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		44,823.44	-1.06%	44,348.44	0.00%	44,348.44
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		293,157,848.16	-1.06%	290,051,215.16	0.00%	290,051,215.16
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	0.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		293,157,848.16	-1.06%	290,051,215.16	0.00%	290,051,215.16
f. Deficit Factor (Form RLI, line 16)		0.79398	-6.11%	0.74544	0.00%	0.74544
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		232,761,468.28	-7.11%	216,215,777.83	0.00%	216,215,777.83
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		(16,245,728.70)	-3.21%	(15,723,900.95)	0.00%	(15,723,900.95)
i. Revenue Limit Transfers (Objects 8091 and 8097)		(10,340,299.00)	-6.11%	(9,708,161.77)	0.00%	(9,708,161.77)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		3,651,094.29	0.00%	3,651,094.29	0.00%	3,651,094.29
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		209,826,534.87	-7.34%	194,434,809.40	0.00%	194,434,809.40
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	48,013,304.13	0.00%	48,013,304.13	0.00%	48,013,304.13
4. Other Local Revenues	8600-8799	6,458,525.31	-33.06%	4,323,525.31	0.00%	4,323,525.31
5. Other Financing Sources	8900-8999	(33,907,597.93)	-2.81%	(32,955,306.93)	0.00%	(32,955,306.93)
6. Total (Sum lines A1k thru A5)		230,390,766.38	-7.19%	213,816,331.91	0.00%	213,816,331.91
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				122,509,197.32		104,423,570.03
b. Step & Column Adjustment				1,837,637.96		1,566,353.55
c. Cost-of-Living Adjustment						
d. Other Adjustments				(19,923,265.25)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	122,509,197.32	-14.76%	104,423,570.03	1.50%	105,989,923.58
2. Classified Salaries						
a. Base Salaries				24,900,670.74		17,576,200.57
b. Step & Column Adjustment				373,510.06		263,643.01
c. Cost-of-Living Adjustment						
d. Other Adjustments				(7,697,980.23)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,900,670.74	-29.41%	17,576,200.57	1.50%	17,839,843.58
3. Employee Benefits	3000-3999	70,876,654.80	2.71%	72,797,090.37	6.98%	77,878,327.28
4. Books and Supplies	4000-4999	4,849,526.51	-11.09%	4,311,870.96	0.00%	4,311,870.96
5. Services and Other Operating Expenditures	5000-5999	22,589,588.51	-20.54%	17,949,661.49	0.00%	17,949,661.49
6. Capital Outlay	6000-6999	196,697.94	-0.03%	196,630.74	0.00%	196,630.74
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,125,000.00	0.00%	2,125,000.00	0.00%	2,125,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,563,691.22)	0.00%	(4,563,692.22)	-13.04%	(3,968,744.53)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		243,483,644.60	-11.77%	214,816,331.94	3.49%	222,322,513.10
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(13,092,878.22)		(1,000,000.03)		(8,506,181.19)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		23,617,699.99		10,524,821.77		9,524,821.74
2. Ending Fund Balance (Sum lines C and D1)		10,524,821.77		9,524,821.74		1,018,640.55
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	545,000.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,000,000.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,979,821.77		9,524,821.74		9,524,821.74
2. Unassigned/Unappropriated	9790	0.00		0.00		(8,506,181.19)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,524,821.77		9,524,821.74		1,018,640.55

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,979,821.77		9,524,821.74		9,524,821.74
c. Unassigned/Unappropriated	9790	0.00		0.00		(8,506,181.19)
(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)		8,979,821.77		9,524,821.74		1,018,640.55

F. ASSUMPTIONS

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

2012-13, Lines B1d and B2d include assumptions to recover from the use of one time funds to balance 2011-12. 2012-13 include assumptions such as class size increases to contract maximum, eliminate Middle and High school counselors, eliminate 50% Middle/High School Assistant Principals, eliminate Middle and High School Librarians, eliminate 50% custodial and plant managers. 2013-14, Board will be taking action on necessary budget adjustments to maintain 2% required reserve.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	10,340,299.00	0.00%	10,340,299.00	0.00%	10,340,299.00
2. Federal Revenues	8100-8299	55,631,890.54	-12.37%	48,747,622.54	0.00%	48,747,622.54
3. Other State Revenues	8300-8599	57,783,509.12	-9.11%	52,521,829.00	0.00%	52,521,829.00
4. Other Local Revenues	8600-8799	6,769,892.17	-55.41%	3,018,463.03	0.00%	3,018,463.03
5. Other Financing Sources	8900-8999	36,837,851.93	5.56%	38,885,851.93	0.00%	38,885,851.93
6. Total (Sum lines A1 thru A5)		167,363,442.76	-8.28%	153,514,065.50	0.00%	153,514,065.50
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				52,616,425.08		49,055,410.48
b. Step & Column Adjustment				420,931.40		735,831.16
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,981,946.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	52,616,425.08	-6.77%	49,055,410.48	1.50%	49,791,241.64
2. Classified Salaries						
a. Base Salaries				26,474,081.91		23,636,313.40
b. Step & Column Adjustment				151,644.49		336,544.70
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,989,413.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,474,081.91	-10.72%	23,636,313.40	1.42%	23,972,858.10
3. Employee Benefits	3000-3999	40,056,274.08	1.59%	40,692,450.00	6.98%	43,532,783.01
4. Books and Supplies	4000-4999	18,242,255.15	-49.09%	9,286,314.00	0.00%	9,286,314.00
5. Services and Other Operating Expenditures	5000-5999	34,311,054.95	-17.47%	28,318,205.62	0.00%	28,318,205.62
6. Capital Outlay	6000-6999	3,645,020.40	-91.98%	292,344.00	0.00%	292,344.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	44,041.60	0.00%	44,041.00	0.00%	44,041.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,756,018.55	-20.57%	2,188,981.89	0.00%	2,188,981.89
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	0.00
10. Other Adjustments (Explain in Section F below)						(3,912,703.76)
11. Total (Sum lines B1 thru B10)		178,145,171.72	-13.83%	153,514,060.39	0.00%	153,514,065.50
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(10,781,728.96)		5.11		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,781,723.85		(5.11)		0.00
2. Ending Fund Balance (Sum lines C and D1)		(5.11)		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	10.40				
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	(15.51)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		(5.11)		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2012-13, Lines B1d and B2d assume that there will be no carryover on restricted programs. ARRA and one time grants that are included in 2011-12 will not continue in 2012-13. For restricted funds as revenues 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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	9,109,976.00	9,109,976.00	4,297,922.40	9,109,976.00	0.00	0.0%
2) Federal Revenue		8100-8299	196,598.00	568,967.00	459,851.00	568,967.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,349,821.00	1,349,890.00	891,405.28	1,349,890.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	138,727.60	118,429.12	138,727.60	0.00	0.0%
5) TOTAL REVENUES			10,656,395.00	11,167,560.60	5,767,607.80	11,167,560.60		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,987,027.00	5,262,818.88	4,158,374.77	5,262,818.88	0.00	0.0%
2) Classified Salaries		2000-2999	693,995.00	710,138.00	539,686.95	710,138.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,607,935.00	2,608,988.00	2,318,684.15	2,608,988.00	0.00	0.0%
4) Books and Supplies		4000-4999	288,150.00	522,954.17	229,635.34	522,954.17	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,049,850.00	1,123,053.24	224,604.97	1,123,053.24	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	74,310.11	0.00	74,310.11	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			9,626,757.00	10,302,262.40	7,470,986.18	10,302,262.40		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,029,638.00	865,298.20	(1,703,378.38)	865,298.20		
D. OTHER FINANCING SOURCES/USES								
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	730,254.00	730,254.00	0.00	730,254.00	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			(730,254.00)	(730,254.00)	0.00	(730,254.00)		

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 FUND BALANCE (C + D4)			299,384.00	135,044.20	(1,703,378.38)	135,044.20		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	90,275.00	942,406.56		942,406.56	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)			90,275.00	942,406.56		942,406.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,275.00	942,406.56		942,406.56		
2) Ending Balance, June 30 (E + F1e)			389,659.00	1,077,450.76		1,077,450.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	130,091.13		130,091.13		
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	389,659.00	947,361.92		947,361.92		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(2.29)		(2.29)		

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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,632,681.00	2,723,023.00	916,193.95	2,723,023.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,100,699.00	5,125,917.00	3,195,307.22	5,125,917.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,737,500.00	4,735,133.50	2,859,055.88	4,735,133.50	0.00	0.0%
5) TOTAL, REVENUES			12,470,880.00	12,584,073.50	6,970,557.05	12,584,073.50		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,432,393.00	3,182,862.55	2,765,039.38	3,182,862.55	0.00	0.0%
2) Classified Salaries		2000-2999	2,018,430.00	1,978,509.89	1,646,461.70	1,978,509.89	0.00	0.0%
3) Employee Benefits		3000-3999	2,848,270.00	2,788,021.36	2,248,917.15	2,788,021.36	0.00	0.0%
4) Books and Supplies		4000-4999	246,170.00	1,025,912.32	372,162.08	1,025,912.32	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,523,707.00	1,913,831.71	623,142.83	1,913,831.71	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	5,100.00	0.00	5,100.00	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	201,910.00	229,467.67	17,802.15	229,467.67	0.00	0.0%
9) TOTAL, EXPENDITURES			10,270,880.00	11,123,705.50	7,673,525.29	11,123,705.50		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,200,000.00	1,460,368.00	(702,968.24)	1,460,368.00		
D. OTHER FINANCING SOURCES/USES								
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	2,200,000.00	2,200,000.00	2,200,000.00	2,200,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,200,000.00)	(2,200,000.00)	(2,200,000.00)	(2,200,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(739,632.00)	(2,902,968.24)	(739,632.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	2,441,498.70		2,441,498.70	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	2,441,498.70		2,441,498.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,441,498.70		2,441,498.70		
2) Ending Balance, June 30 (E + F1e)			0.00	1,701,866.70		1,701,866.70		
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	1,701,861.01		1,701,861.01		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.12)		(0.12)		

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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,752,160.00	10,676,916.00	6,868,172.32	10,676,916.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,153,397.00	6,275,360.00	2,799,961.00	6,275,360.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,374,679.00	2,383,075.84	1,384,029.53	2,383,075.84	0.00	0.0%
5) TOTAL REVENUES			18,280,236.00	19,335,351.84	11,052,162.85	19,335,351.84		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,984,173.00	6,020,859.57	4,939,644.51	6,020,859.57	0.00	0.0%
2) Classified Salaries		2000-2999	4,429,817.00	4,350,026.64	3,582,756.06	4,350,026.64	0.00	0.0%
3) Employee Benefits		3000-3999	6,419,329.52	6,679,110.47	5,371,392.79	6,679,110.47	0.00	0.0%
4) Books and Supplies		4000-4999	560,945.00	1,378,900.15	366,780.17	1,378,900.15	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	299,178.00	423,820.03	311,368.41	423,820.03	0.00	0.0%
6) Capital Outlay		6000-6999	7,500.00	23,510.50	4,082.44	23,510.50	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	579,293.00	609,412.00	209,074.74	609,412.00	0.00	0.0%
9) TOTAL EXPENDITURES			18,280,235.52	19,485,639.36	14,785,099.12	19,485,639.36		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.48	(150,287.52)	(3,732,936.27)	(150,287.52)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	1,633,858.00	1,633,858.00	1,633,858.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,633,858.00	1,633,858.00	1,633,858.00	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 FUND BALANCE (C + D4)			0.48	(150,287.52)	(3,732,936.27)	(150,287.52)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	3,834,491.38		3,834,491.38	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	3,834,491.38		3,834,491.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,834,491.38		3,834,491.38		
2) Ending Balance, June 30 (E + F1e)			0.48	3,684,203.86		3,684,203.86		
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		9740	0.48	1,997,501.56		1,997,501.56		
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	1,686,704.48		1,686,704.48		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(2.18)		(2.18)		

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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,154,296.00	15,154,296.00	10,263,437.48	15,154,296.00	0.00	0.0%
3) Other State Revenue		8300-8599	878,565.00	878,565.00	823,542.52	878,565.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,837,844.00	2,839,844.00	1,011,831.88	2,839,844.00	0.00	0.0%
5) TOTAL, REVENUES			18,870,705.00	18,872,705.00	12,098,811.88	18,872,705.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,371,443.00	6,371,443.00	4,994,670.50	6,371,443.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,636,535.00	3,636,535.00	2,803,618.05	3,636,535.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,735,234.00	7,687,688.77	6,495,939.09	7,687,688.77	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	136,883.00	202,255.41	124,304.27	202,255.41	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	5,989.82	5,978.86	5,989.82	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	968,793.00	968,793.00	664,064.79	968,793.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,848,888.00	18,872,705.00	15,088,575.56	18,872,705.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,817.00	0.00	(2,989,763.68)	0.00		
D. OTHER FINANCING SOURCES/USES								
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 FUND BALANCE (C + D4)			21,817.00	0.00	(2,989,763.68)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	4,105,607.91		4,105,607.91	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	4,105,607.91		4,105,607.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	4,105,607.91		4,105,607.91		
2) Ending Balance, June 30 (E + F1e)			21,817.00	4,105,607.91		4,105,607.91		
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			21,817.00	3,883,200.77		3,883,200.77		
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	222,407.14		222,407.14		
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)
A. REVENUES								
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	750,000.00	750,000.00	750,000.00	750,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			750,000.00	750,000.00	750,000.00	750,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	73,298.00	623,286.41	598,549.55	623,286.41	0.00	0.0%
3) Employee Benefits		3000-3999	34,205.00	113,229.80	108,215.95	113,229.80	0.00	0.0%
4) Books and Supplies		4000-4999	379,743.45	590,643.48	380,527.13	590,643.48	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	230,661.55	279,474.71	147,738.83	279,474.71	0.00	0.0%
6) Capital Outlay		6000-6999	32,092.00	32,092.00	0.00	32,092.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			750,000.00	1,638,726.40	1,235,031.46	1,638,726.40		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(888,726.40)	(485,031.46)	(888,726.40)		
D. OTHER FINANCING SOURCES/USES								
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 FUND BALANCE (C + D4)			0.00	(888,726.40)	(485,031.46)	(888,726.40)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	888,726.40		888,726.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	888,726.40		888,726.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	888,726.40		888,726.40		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
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			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			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, Capital Facilities and County School 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)
A. REVENUES								
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	180,278.00	194,503.00	170,214.04	194,503.00	0.00	0.0%
5) TOTAL REVENUES			180,278.00	194,503.00	170,214.04	194,503.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	323,829.00	330,403.00	239,515.90	330,403.00	0.00	0.0%
3) Employee Benefits		3000-3999	90,653.00	91,646.00	51,672.98	91,646.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	170,257.23	160,869.17	170,257.23	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	200,500.00	910,406.85	634,262.58	910,406.85	0.00	0.0%
6) Capital Outlay		6000-6999	17,450,008.00	25,890,521.92	19,572,906.61	25,890,521.92	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	2,413,331.27	2,363,087.09	2,413,331.27	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			18,064,990.00	29,806,566.27	23,022,314.33	29,806,566.27		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,884,712.00)	(29,612,063.27)	(22,852,100.29)	(29,612,063.27)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	731,519.00	731,519.00	731,519.00	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	14,442,838.73	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			14,442,838.73	731,519.00	731,519.00	731,519.00		

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 FUND BALANCE (C + D4)			(3,441,873.27)	(28,880,544.27)	(22,120,581.29)	(28,880,544.27)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,567,689.00	48,738,556.40		48,738,556.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,567,689.00	48,738,556.40		48,738,556.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,567,689.00	48,738,556.40		48,738,556.40		
2) Ending Balance, June 30 (E + F1e)			11,125,815.73	19,858,012.13		19,858,012.13		
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			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	11,125,815.73	19,857,910.09		19,857,910.09		
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)
A. REVENUES								
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	3,065,000.00	3,065,000.00	1,265,962.82	3,065,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,065,000.00	3,065,000.00	1,265,962.82	3,065,000.00		
B. EXPENDITURES								
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	2,362.05	2,362.05	2,362.05	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	51,273.00	17,027.66	51,273.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,271,993.00	4,218,357.95	0.00	4,218,357.95	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,405,000.00	2,405,000.00	0.00	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			6,676,993.00	6,676,993.00	19,389.71	6,676,993.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,611,993.00)	(3,611,993.00)	1,246,573.11	(3,611,993.00)		
D. OTHER FINANCING SOURCES/USES								
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 FUND BALANCE (C + D4)			(3,611,993.00)	(3,611,993.00)	1,246,573.11	(3,611,993.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,611,993.00	4,031,031.41		4,031,031.41	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,611,993.00	4,031,031.41		4,031,031.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,611,993.00	4,031,031.41		4,031,031.41		
2) Ending Balance, June 30 (E + F1e)			0.00	419,038.41		419,038.41		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	419,038.41		419,038.41		
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)
A. REVENUES								
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	731,519.00	731,519.00	731,519.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	731,519.00	731,519.00	731,519.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	731,519.00	731,519.00	731,519.00		
D. OTHER FINANCING SOURCES/USES								
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	731,519.00	731,519.00	731,519.00	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	(731,519.00)	(731,519.00)	(731,519.00)		

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 FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	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	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
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) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	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		

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.

2011-12 End of Year Projection
Self-Insurance Fund
Revenues, Expenses and Changes in Net Assets

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)
A. REVENUES								
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	8,350,000.00	8,350,000.00	4,960,568.03	8,350,000.00	0.00	0.0%
5) TOTAL, REVENUES			8,350,000.00	8,350,000.00	4,960,568.03	8,350,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	228,744.00	203,280.00	188,028.24	203,280.00	0.00	0.0%
3) Employee Benefits		3000-3999	133,024.00	118,042.00	102,862.35	118,042.00	0.00	0.0%
4) Books and Supplies		4000-4999	45,000.00	83,290.00	77,501.95	83,290.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	7,523,992.00	7,526,148.00	7,015,654.54	7,526,148.00	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			7,930,760.00	7,930,760.00	7,384,047.08	7,930,760.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			419,240.00	419,240.00	(2,423,479.05)	419,240.00		
D. OTHER FINANCING SOURCES/USES								
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 ASSETS (C + D4)			419,240.00	419,240.00	(2,423,479.05)	419,240.00		
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	1,139,082.00	5,229,484.59		5,229,484.59	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)			1,139,082.00	5,229,484.59		5,229,484.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,139,082.00	5,229,484.59		5,229,484.59		
2) Ending Net Assets, June 30 (E + F1e)			1,558,322.00	5,648,724.59		5,648,724.59		
Components of Ending Net Assets								
a) Capital Assets, Net of Related Debt		9796	0.00	0.00		0.00		
b) Restricted Net Assets		9797	1,558,322.00	5,648,724.59		5,648,724.59		
c) Unrestricted Net Assets		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)
A. REVENUES								
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	22,407,000.00	22,407,000.00	13,482,583.44	22,407,000.00	0.00	0.0%
5) TOTAL, REVENUES			22,407,000.00	22,407,000.00	13,482,583.44	22,407,000.00		
B. EXPENSES								
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	22,407,000.00	22,407,000.00	15,500,748.57	22,407,000.00	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			22,407,000.00	22,407,000.00	15,500,748.57	22,407,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(2,018,165.13)	0.00		
D. OTHER FINANCING SOURCES/USES								
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 ASSETS (C + D4)			0.00	0.00	(2,018,165.13)	0.00		
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	4,760,100.00	15,165,908.30		15,165,908.30	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)			4,760,100.00	15,165,908.30		15,165,908.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			4,760,100.00	15,165,908.30		15,165,908.30		
2) Ending Net Assets, June 30 (E + F1e)			4,760,100.00	15,165,908.30		15,165,908.30		
Components of Ending Net Assets								
a) Capital Assets, Net of Related Debt		9796	0.00	0.00		0.00		
b) Restricted Net Assets		9797	4,760,100.00	15,165,908.30		15,165,908.30		
c) Unrestricted Net Assets		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)
ELEMENTARY						
1. General Education	28,944.38	28,944.38	28,912.44	28,944.38	0.00	0%
2. Special Education	1,308.34	1,308.34	1,281.83	1,308.34	0.00	0%
HIGH SCHOOL						
3. General Education	10,854.72	10,614.72	10,465.58	10,614.72	0.00	0%
4. Special Education	701.63	701.63	689.33	701.63	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	29.21	29.21	31.34	29.21	0.00	0%
7. TOTAL, K-12 ADA	41,838.28	41,598.28	41,380.52	41,598.28	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	41,838.28	41,598.28	41,380.52	41,598.28	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	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)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	2,973.64	3,225.16	3,225.16	3,225.16	0.00	0%
b. All Other Block Grant Funded Charters	826.47	993.66	993.66	993.66	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)	3,800.11	4,218.82	4,218.82	4,218.82	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

End of Year Projection
2011-12 INTERIM REPORT
Cashflow Worksheet

ACTUALS THROUGH THE MONTH OF (Enter Month Name):	July	August	September	October	November	December
A. BEGINNING CASH	7,280,382.29	15,275,245.25	34,704,612.00	54,584,410.61	23,256,505.06	(38,081,773.42)
B. RECEIPTS						
Revenue Limit Sources	0.00	14,567.41	682.05	438,787.48	6,307.15	1,983,637.01
Property Taxes	0.00	(8,200.00)	17,953,145.00	0.00	13,632,737.00	13,667,871.00
Principal Apportionment	48,864.23	(44,268.80)	(136,283.55)	(15,725.06)	(59,531.32)	(42,837.70)
Miscellaneous Funds	0.00	1,362,781.56	2,056,617.60	1,929,560.37	624,024.07	1,410,532.93
Federal Revenue	706,181.20	3,043,424.70	9,879,887.00	9,509,253.00	5,516,494.09	8,183,450.24
Other State Revenue	54,169.88	201,945.48	1,378,226.57	1,034,140.20	566,611.82	641,216.85
Other Local Revenue						
Interfund Transfers In						
All Other Financing Sources						
Other Receipts/Non-Revenue						
TOTAL RECEIPTS	809,215.31	4,570,250.35	31,132,274.67	12,896,015.99	20,286,642.81	25,843,870.33
C. DISBURSEMENTS						
Certificated Salaries	1,570,676.48	3,303,812.28	15,806,702.80	16,318,389.82	16,680,673.04	16,507,809.91
Classified Salaries	2,296,855.52	3,468,136.14	4,378,785.55	4,533,298.91	4,718,682.44	4,696,476.25
Employee Benefits	1,883,830.29	2,753,576.34	10,112,029.97	10,421,713.99	10,592,856.57	10,621,926.01
Books, Supplies and Services	4,485,504.59	3,012,226.88	4,728,314.53	5,543,313.40	3,918,966.04	6,045,702.82
Capital Outlay	7,467.50	12,995.51	267,976.47	116,353.40	35,909.94	611,597.54
Other Outgo	(34,899.09)	(11,184.75)	(70,149.56)	(91,852.23)	(82,728.19)	(81,658.59)
Interfund Transfers Out						
All Other Financing Uses						
Other Disbursements/						
Non Expenditures					0.00	
TOTAL DISBURSEMENTS	10,209,435.29	12,539,562.40	35,223,659.76	36,841,216.99	35,864,359.84	38,401,853.94
D. PRIOR YEAR TRANSACTIONS						
Accounts Receivable	24,928,196.49	31,321,232.17	24,173,730.99	11,956,347.94	4,242,976.60	472,777.12
Accounts Payable	7,533,113.55	3,922,553.37	202,547.29	19,339,052.49	50,003,538.05	29,245.68
TOTAL PRIOR YEAR TRANSACTIONS	17,395,082.94	27,398,678.80	23,971,183.70	(7,382,704.55)	(45,760,561.45)	443,531.44
E. NET INCREASE/DECREASE (B - C + D)	7,994,862.96	19,429,366.75	19,879,798.61	(31,327,905.55)	(61,338,278.48)	(12,114,452.17)
F. ENDING CASH (A + E)	15,275,245.25	34,704,612.00	54,584,410.61	23,256,505.06	(38,081,773.42)	(50,196,225.59)
G. ENDING CASH, PLUS ACCRUALS						

Object	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
9110	(50,196,225.59)	12,014,330.73	(17,533,413.83)	(40,481,203.31)	51,838,045.13	30,846,168.65		
B. RECEIPTS								
Revenue Limit Sources								
Property Taxes	32,577,230.14	(18,787.99)	29,107.70	23,484,009.05	0.00	0.00	3,843,620.00	62,359,160.00
Principal Apportionment	38,141,638.00	(4,211.00)	0.00	9,370,270.00	3,184,288.00	0.00	65,831,261.52	161,768,799.52
Miscellaneous Funds	(56,060.37)	(36,625.04)	(84,167.88)	86,869.12	(290,000.00)	(290,000.00)	(3,041,359.28)	(3,961,125.65)
Federal Revenue	7,749,109.78	786,850.46	10,887,579.81	2,728,267.09	7,259,154.48	8,225,843.07	10,611,599.32	55,631,890.54
Other State Revenue	17,798,472.15	8,689,878.87	2,856,064.88	10,690,711.62	4,956,897.10	1,822,258.00	22,143,840.40	105,796,813.25
Other Local Revenue	87,884.73	780,804.23	837,827.10	1,747,391.45	1,076,166.12	2,111,662.90	2,710,370.15	13,228,417.48
Interfund Transfers In	1,000,000.00		1,200,000.00		0.00	730,254.00		2,930,254.00
All Other Financing Sources			0.00	75,000,000.00	0.00			75,000,000.00
Other Receipts/Non-Revenue								0.00
TOTAL RECEIPTS	97,298,274.43	10,197,909.53	15,726,411.61	123,107,518.33	16,186,505.70	12,600,017.97	102,099,302.11	472,754,209.14
C. DISBURSEMENTS								
Certificated Salaries	16,635,401.40	16,194,725.34	16,677,872.28	16,597,375.09	16,988,990.62	17,944,170.18	3,899,023.46	175,125,622.40
Classified Salaries	4,689,616.47	4,581,816.58	4,745,088.65	4,693,502.52	4,215,629.32	4,356,884.30	0.00	51,374,752.65
Employee Benefits	10,596,906.98	10,557,852.06	10,606,699.61	10,584,173.26	10,683,780.00	11,414,252.92	103,330.88	110,932,928.88
Books, Supplies and Services	3,158,411.93	6,011,329.94	6,761,636.66	5,063,216.72	5,621,087.16	5,977,615.66	19,665,098.79	79,992,425.12
Capital Outlay	167,758.76	1,156,808.91	517,366.85	414,239.30	266,622.08	266,622.08	0.00	3,841,718.34
Other Outgo	(86,849.62)	1,847,845.33	(302,944.90)	21,362.00		(745,571.47)		361,368.93
Interfund Transfers Out								0.00
All Other Financing Uses								0.00
Other Disbursements/								
Non Expenditures								0.00
TOTAL DISBURSEMENTS	35,161,245.92	40,350,378.16	39,005,719.15	37,373,868.89	37,776,109.18	39,213,953.67	23,667,453.13	421,628,816.32
D. PRIOR YEAR TRANSACTIONS								
Accounts Receivable	71,608.76	545,825.61	349,667.64	6,614,385.23	597,727.00	0.00	8,162,400.52	113,436,876.07
Accounts Payable	(1,919.05)	(58,898.46)	18,149.58	28,786.23			2,306,449.64	83,322,618.37
TOTAL PRIOR YEAR TRANSACTIONS	73,527.81	604,724.07	331,518.06	6,585,599.00	597,727.00	0.00	5,855,950.88	30,114,257.70
E. NET INCREASE/DECREASE (B - C + D)								
	62,210,556.32	(29,547,744.56)	(22,947,789.48)	92,319,248.44	(20,991,876.48)	(26,613,935.70)	84,287,799.86	81,239,650.52
F. ENDING CASH (A + E)								
	12,014,330.73	(17,533,413.83)	(40,481,203.31)	51,838,045.13	30,846,168.65	4,232,232.95		
G. ENDING CASH, PLUS ACCRUALS								
								88,520,032.81

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,351.28	6,351.28	6,351.28
2. Inflation Increase	0041	143.00	144.00	144.00
3. All Other Adjustments	0042, 0525, 0719	45.00	45.00	45.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,539.28	6,540.28	6,540.28
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,539.28	6,540.28	6,540.28
b. Revenue Limit ADA	0033	44,811.92	44,823.44	44,823.44
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	293,037,692.22	293,157,848.16	293,157,848.16
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	293,037,692.22	293,157,848.16	293,157,848.16
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.80246	0.79398	0.79398
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	235,151,026.50	232,761,468.28	232,761,468.28
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	3,750,892.90	3,796,285.29	3,796,285.29
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	1,234,990.00	1,247,191.35	1,247,191.35
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)	---	2,515,902.90	2,549,093.94	2,549,093.94
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	237,666,929.40	235,310,562.22	235,310,562.22

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	62,550,400.00	62,024,679.00	62,024,679.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	400,000.00	334,481.00	334,481.00
28. Less: Charter Schools In-lieu Taxes	0595	5,208,317.00	5,710,364.30	5,710,364.30
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	57,742,083.00	56,648,795.70	56,648,795.70
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	15,604,205.64	16,747,776.00	16,747,776.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	164,320,640.76	161,913,990.52	161,913,990.52
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	185,642.00	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	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(185,642.00)	(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)	---	164,134,998.76	161,768,799.52	161,768,799.52
OTHER NON-REVENUE LIMIT ITEMS				
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