

2010-11
Second Interim Financial Report

For the Period Ending January 31, 2011



Our Vision

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

Board of Education
March 3, 2011

Sacramento City Unified School District

Board of Education

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**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET SERVICES**

ESTIMATED FINANCIAL PROJECTION FACTORS

	2010-11	2011-12	2012-13
State Statutory COLA – Revenue Limit	-0.39%	0.00%	1.90%
K-12 Revenue Limit Deficit	17.963%	19.608%	19.608%
State Categorical Funding (including adult education, deferred maintenance and ROC/P)	-0.38%	-0.369%	1.80%
California Consumer Price Index (CPI)	1.20%	1.70%	2.20%

MULTI-YEAR BUDGET ASSUMPTIONS: 2010-11 THROUGH 2012-13

Revenues:

Revenue Limit

- 2010-11 funded on previous year Average Daily Attendance (ADA). Includes restoration of \$245 per ADA for 2010-11. Deficit Factor changes from 18.355% to 17.963% to eliminate negative Cost of Living Adjustment (COLA).
- 2011-12 based on -\$349 per ADA if the temporary taxes expire.

Federal Revenues

- Maintained at 2009-10 funding levels for regular programs. Years 2010-11 and 2011-12 reflect the decrease of appropriate ARRA funds (Special Education, Title I and Stabilization). Year 2010-11 includes Education Jobs funds.

Other State Revenues:

Special Education and Transportation

- Special Education and Transportation funding at same ratio as 2009-10.
- For 2010-11, 2011-12 and 2012-13 encroachment is fully supported by the General Fund. Effective 2011-12 Home-to-School transportation is eliminated.

State Categorical Programs

- Based on state flexibility provisions, appropriate adjustments have been made for Tier III programs. Based on 2007-08 funding minus 20%.

MULTI-YEAR BUDGET ASSUMPTIONS: 2010-11 THROUGH 2012-13 (Continued)

Class Size Reduction

- 2010-11 assumes 24.94:1 class size ratio with 20% penalty. 2011-12 through 2012-13 assumes two grades of K-3 CSR at 29:1 with 30% penalty. Ninth grade class size reduction eliminated in 2010-11.

Lottery

- Projected at \$125.50 per ADA for 2010-11 and outlying years.

Local Revenues:

Interest

- Based on cash flow projections.

Other Local Revenue

- Assumed same level of funding in outlying years.

Expenditures:

Certificated Salaries

- Certificated staffing for 2011-12 is based on 2010-11 staffing levels after negotiations and increased K-3 class size for two grades at 29:1, grades 4-6 at 34:1, grades 7-8 at 36:1 and grades 9-12 at 40:1. 2011-12 includes proposed reductions for the elimination of co-curricular stipends, counselor and assistant principal staffing reductions and pay reductions.
- Salaries commensurate with approved salary schedules and contractual agreements. Includes increases for salary schedule step and column movement less attrition credit.

Classified Salaries

- Classified staffing for 2011-12 is based on 2010-11 staffing levels which include decreases for staff reductions due to budget constraints. 2011-12 Includes Home-to-School transportation reductions as well as proposed pay reductions.
- Salaries are commensurate with approved salary schedules and contractual agreements. Includes salary schedule step movement less attrition credit.

Employee Benefits

- Estimated Statutory Benefits – Certificated: 12.57%.
- Estimated Statutory Benefits – Classified: 23.54%.
- Health benefits are projected to increase approximately 10% each year and will be funded dependent upon negotiated agreements with employee groups. 2011-12 includes benefit reductions related to reduced staff and proposed pay reductions.
- Post-Retirement Health Benefits are based on 2010-11 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. 2011-12 includes proposed reductions.

Indirect Support

- Consistently applied to each program as allowed by law.
- 3.32% approved rate for 2010-11.

**Other Outgo/Transfers/
Contributions**

- Contributions to Restricted Programs – 2010-11 budget includes contributions to cover program encroachments into the general unrestricted budget for the Special Education, Routine Restricted Maintenance, Home-to-School Transportation and Special Education Transportation programs.
- Transfers to Charter Schools – In Lieu Property Taxes.

**One-Time Revenues/
Expenditures**

- Charge expenditures to ARRA: Title I and IDEA as allowed by the one-time grants.
- Maintain flexibility from Tier III programs.
- 2011-12 includes assumptions to recover from the use of one-time funds to balance 2010-11. One-time funds include using \$1.9 million from Workers' Compensation, \$1 million carryover from Deferred Maintenance, \$1.5 million Deferred Maintenance match and one-time contributions for counselors and furlough days.

Beginning Balance/Reserves:

Beginning Balance

- Based on 2009-10 Actual Ending Fund Balance.

Reserves

- The 2010-11, 2011-12 and 2012-13 projections fund the 2% General Fund Reserve for Economic Uncertainty provided steps are taken to reach budget reduction goals.

2010-11 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 2010-11 and multi-year projections for 2011-12 and 2012-13.

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 ↓
- b. Expenditures – increases in expenditures ↑
- c. Declining Enrollment ↓

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 03, 2011 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

____ POSITIVE CERTIFICATION

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

X QUALIFIED CERTIFICATION

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

____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Gerardo Castillo, CPA Telephone: (916) 643-9405
Title: Director of Budget Services E-mail: gerardo-castillo@scusd.edu

Criteria and Standards Review Summary

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

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

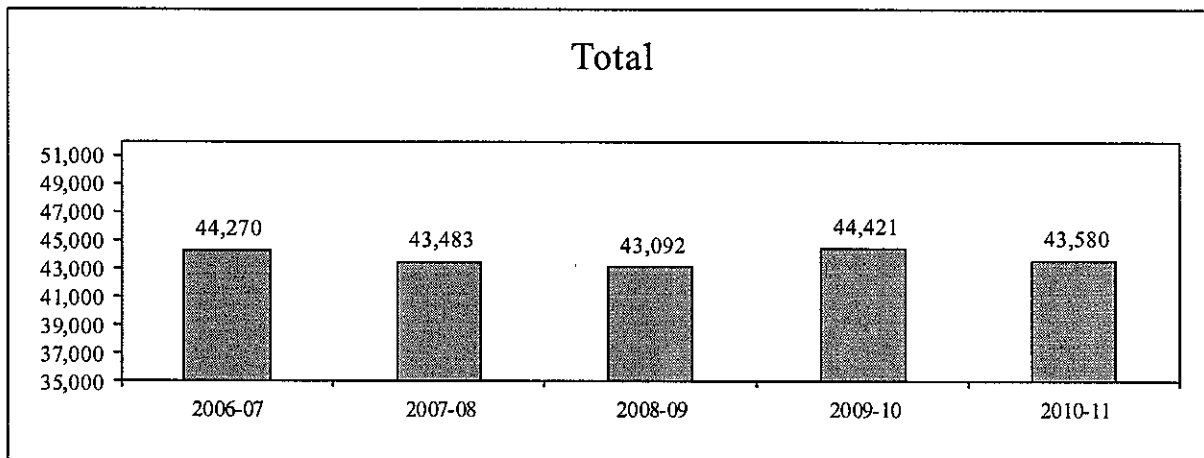
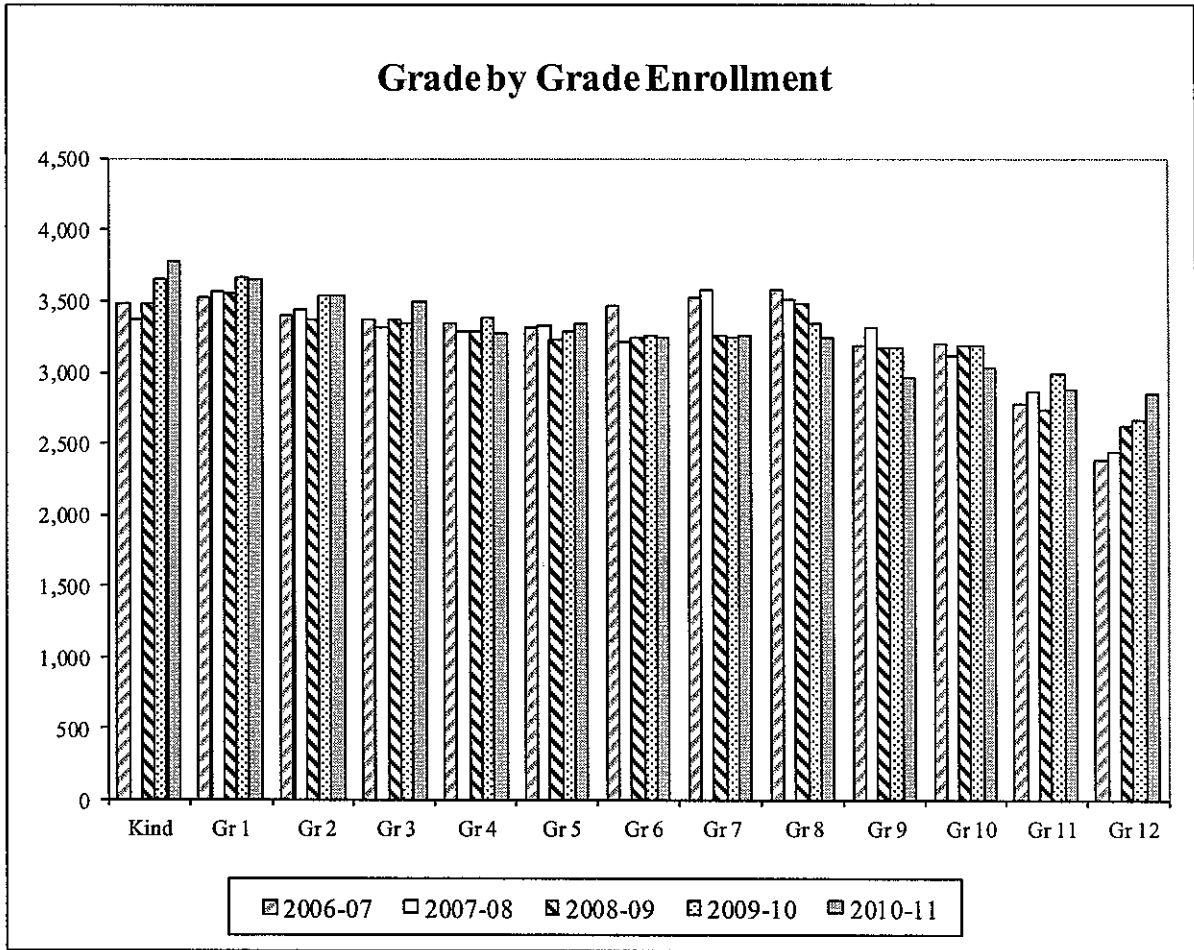
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., designated for economic uncertainties, undesignated amounts) meet minimum requirements for the current and two subsequent fiscal years.		X

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2009-10) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		X
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

ENROLLMENT TRENDS



The above is as of second school month and does not include Charter Schools.

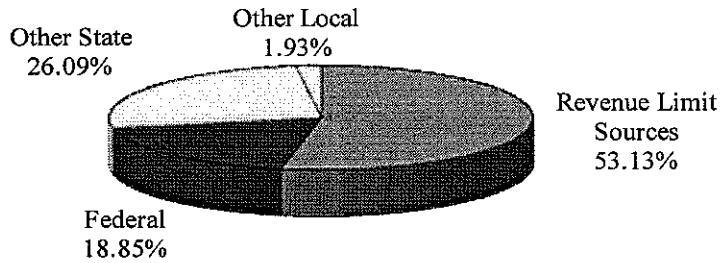
GENERAL FUND

Definition:

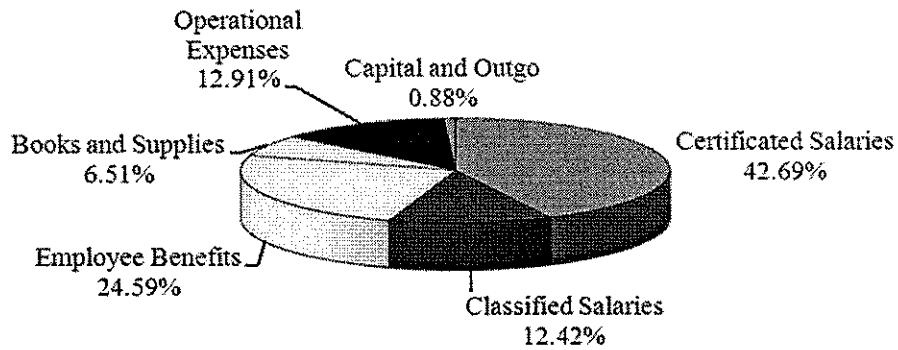
The General Fund is the general operating fund of the district and accounts for all revenues and expenditures of the district not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in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

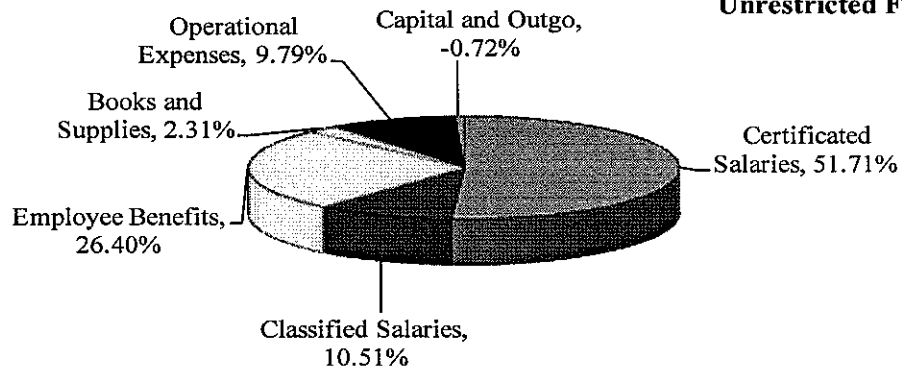
**2010-11 Revenues
General Fund
All Resources**



**2010-11 Expenditures
General Fund
All Resources**



**2010-11 Expenditures
Unrestricted Funds**



2010-11 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	211,967,392.00	220,962,447.00	127,115,908.84	220,962,446.80	(0.20)	0.0%
2) Federal Revenue		8100-8299	39,291,289.00	78,419,786.00	23,328,524.82	78,419,786.10	0.10	0.0%
3) Other State Revenue		8300-8599	101,521,333.00	108,536,052.00	52,996,967.23	108,536,052.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,321,853.00	8,019,785.00	3,699,723.82	8,019,784.55	(0.45)	0.0%
5) TOTAL, REVENUES			357,101,867.00	415,938,070.00	207,141,124.71	415,938,069.45		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	151,414,075.00	177,711,892.00	88,282,044.93	177,711,890.10	1.90	0.0%
2) Classified Salaries		2000-2999	45,978,390.00	51,698,515.00	28,817,577.67	51,698,515.19	(0.19)	0.0%
3) Employee Benefits		3000-3999	91,433,258.00	102,359,770.00	52,484,305.81	102,359,763.74	6.26	0.0%
4) Books and Supplies		4000-4999	9,456,545.00	27,100,589.00	7,543,097.51	27,100,586.11	2.89	0.0%
5) Services and Other Operating Expenditures		5000-5999	39,004,017.00	53,730,298.00	23,962,823.77	53,730,296.89	1.11	0.0%
6) Capital Outlay		6000-6999	236,890.00	3,143,232.00	1,003,216.02	3,143,232.38	(0.38)	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,625,000.00	2,629,758.00	516,181.32	2,629,758.39	(0.39)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,063,118.00)	(2,096,384.00)	(483,655.05)	(2,096,385.00)	1.00	0.0%
9) TOTAL, EXPENDITURES			338,085,057.00	416,277,670.00	202,125,591.98	416,277,657.80		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,016,810.00	(339,600.00)	5,015,532.73	(339,588.35)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,729,415.00	9,635,870.00	4,698,455.00	9,635,870.00	0.00	0.0%
b) Transfers Out		7600-7629	8,545,136.00	10,745,621.00	7,776,666.00	10,745,621.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	1,125,485.00	0.00	1,125,485.00	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			(2,815,721.00)	15,734.00	(3,078,211.00)	15,734.00		

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)			16,201,089.00	(323,866.00)	1,937,321.73	(323,854.35)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,151,425.00	24,360,591.00		24,360,592.00	1.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,151,425.00	24,360,591.00		24,360,592.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,151,425.00	24,360,591.00		24,360,592.00		
2) Ending Balance, June 30 (E + F1e)			26,352,514.00	24,036,725.00		24,036,737.65		
Components of Ending Fund Balance								
a) Reserve for								
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		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	16,201,089.00	6,748,981.00		6,748,986.69		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	8,589,000.00	8,589,000.00		8,589,000.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	1,017,425.00	8,153,744.00		8,153,750.96		
Retiree Health and Welfare Contrib.	0000	9780		1,000,000.00				
Reserve for Potential State Reduct.	0000	9780		2,773,744.00				
Education Jobs Fund	3205	9780		4,380,000.00				
Retiree Health and Welfare Contrib.	0000	9780				1,000,000.00		
Reserve for Potential State Reduct.	0000	9780				2,773,750.96		
Education Jobs Fund	3205	9780				4,380,000.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			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	148,641,040.00	161,194,345.00	90,221,103.00	161,194,344.80	(0.20)	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	773,500.00	788,200.00	394,236.25	788,200.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	51,205,700.00	51,016,000.00	27,066,480.52	51,016,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,609,000.00	2,610,800.00	2,437,007.57	2,610,800.00	0.00	0.0%
Prior Years' Taxes		8043	4,631,500.00	3,330,500.00	4,068,393.68	3,330,500.00	0.00	0.0%
Supplemental Taxes		8044	280,600.00	311,200.00	(1,492.94)	311,200.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	6,639,400.00	4,768,200.00	3,408,083.01	4,768,200.00	0.00	0.0%
Supplemental Educational Revenue Augment Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	497,300.00	497,300.00	389,081.12	497,300.00	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	1,195.63	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			215,278,040.00	224,516,545.00	127,984,087.84	224,516,544.80	(0.20)	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(9,071,124.00)	(9,071,124.00)	0.00	(9,071,124.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	9,071,124.00	9,071,124.00	0.00	9,071,124.00	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	1,745,712.00	1,771,478.00	606,991.00	1,771,478.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,056,360.00)	(5,325,576.00)	(1,475,170.00)	(5,325,576.00)	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			211,967,392.00	220,962,447.00	127,115,908.84	220,962,446.80	(0.20)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,636,056.00	12,500,575.00	0.00	12,500,575.00	0.00	0.0%
Special Education Discretionary Grants		8182	705,040.00	970,190.00	5,519.00	970,190.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	25,997,967.00	55,831,222.00	21,740,056.32	55,831,222.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	452,546.00	474,419.00	0.00	474,419.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	3,139.00	0.00	3,139.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	2,499,680.00	8,640,241.00	1,582,949.50	8,640,241.10	0.10	0.0%
TOTAL, FEDERAL REVENUE			39,291,289.00	78,419,786.00	23,328,524.82	78,419,786.10	0.10	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	24,075,797.00	24,075,797.00	13,408,603.00	24,075,797.00	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	1,296,516.00	1,230,334.00	565,954.06	1,230,334.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	8,401,021.00	9,867,795.00	3,855,838.00	9,867,795.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	3,440,275.00	2,867,699.00	1,319,141.94	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	9,866,219.00	12,860,023.00	3,091,977.00	12,860,023.00	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	1,420,546.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,261,553.00	6,261,553.00	1,511,937.84	6,261,553.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	196,945.00	0.00	196,945.00	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	6,865,376.00	6,865,376.00	5,532,610.00	6,865,376.00	0.00	0.0%
All Other State Revenue	All Other	8590	41,314,576.00	44,310,530.00	22,290,359.39	44,310,530.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			101,521,333.00	108,536,052.00	52,996,967.23	108,536,052.00	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%

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)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	2,127.00	2,485.40	2,126.70	(0.30)	0.0%
Sale of Publications		8632	0.00	0.00	44.22	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	393.30	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	587,709.38	0.00	0.00	0.0%
Interest		8660	930,592.00	83,128.00	(11,889.00)	83,128.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,391,261.00	7,934,530.00	2,238,868.52	7,934,529.85	(0.15)	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	882,112.00	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			4,321,853.00	8,019,785.00	3,699,723.82	8,019,784.55	(0.45)	0.0%
TOTAL, REVENUES			357,101,867.00	415,938,070.00	207,141,124.71	415,938,069.45	(0.55)	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	127,706,349.00	144,733,395.00	70,991,740.55	144,733,394.27	0.73	0.0%
Certificated Pupil Support Salaries		1200	4,735,312.00	8,291,218.00	4,231,272.87	8,291,217.42	0.58	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	13,386,984.00	15,743,028.00	9,415,844.23	15,743,028.24	(0.24)	0.0%
Other Certificated Salaries		1900	5,585,430.00	8,944,251.00	3,643,187.28	8,944,250.17	0.83	0.0%
TOTAL, CERTIFICATED SALARIES			151,414,075.00	177,711,892.00	88,282,044.93	177,711,890.10	1.90	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,768,177.00	7,949,248.00	4,047,023.36	7,949,248.26	(0.26)	0.0%
Classified Support Salaries		2200	21,736,367.00	22,581,498.00	12,727,084.86	22,581,498.23	(0.23)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,266,196.00	5,248,197.00	3,067,465.66	5,248,198.15	(1.15)	0.0%
Clerical, Technical and Office Salaries		2400	12,873,206.00	13,436,499.00	7,857,683.98	13,436,498.55	0.45	0.0%
Other Classified Salaries		2900	1,334,444.00	2,483,073.00	1,118,319.81	2,483,072.00	1.00	0.0%
TOTAL, CLASSIFIED SALARIES			45,978,390.00	51,698,515.00	28,817,577.67	51,698,515.19	(0.19)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,462,306.00	14,156,916.00	7,084,301.23	14,156,913.39	2.61	0.0%
PERS		3201-3202	4,237,202.00	4,563,308.00	2,827,547.23	4,563,309.07	(1.07)	0.0%
OASDI/Medicare/Alternative		3301-3302	5,568,163.00	6,191,198.00	3,345,317.20	6,191,201.61	(3.61)	0.0%
Health and Welfare Benefits		3401-3402	47,845,590.00	54,471,560.00	25,792,575.07	54,471,556.55	3.45	0.0%
Unemployment Insurance		3501-3502	1,369,653.00	1,534,100.00	850,124.06	1,534,099.13	0.87	0.0%
Workers' Compensation		3601-3602	3,411,456.00	3,871,157.00	2,201,024.77	3,871,152.90	4.10	0.0%
OPEB, Allocated		3701-3702	14,807,590.00	15,827,998.00	9,758,124.86	15,827,997.65	0.35	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,594,745.00	1,596,805.00	544,658.22	1,596,806.51	(1.51)	0.0%
Other Employee Benefits		3901-3902	136,553.00	146,728.00	80,633.17	146,726.93	1.07	0.0%
TOTAL, EMPLOYEE BENEFITS			91,433,258.00	102,359,770.00	52,484,305.81	102,359,763.74	6.26	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,358,022.00	2,016,646.00	1,373,923.32	2,016,646.43	(0.43)	0.0%
Books and Other Reference Materials		4200	221,596.00	554,532.00	163,359.52	554,531.22	0.78	0.0%
Materials and Supplies		4300	6,596,216.00	21,445,622.00	3,855,583.38	21,445,617.44	4.56	0.0%
Noncapitalized Equipment		4400	280,711.00	3,083,789.00	2,150,231.29	3,083,791.02	(2.02)	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,456,545.00	27,100,589.00	7,543,097.51	27,100,586.11	2.89	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,385,729.00	17,899,215.00	8,208,700.47	17,899,215.13	(0.13)	0.0%
Travel and Conferences		5200	293,582.00	695,992.00	139,090.70	695,991.42	0.58	0.0%
Dues and Memberships		5300	37,790.00	96,173.00	79,663.87	96,172.29	0.71	0.0%
Insurance		5400-5450	1,887,460.00	1,887,460.00	918,618.50	1,887,460.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,158,425.00	8,096,183.00	3,769,313.49	8,096,183.30	(0.30)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,740,315.00	3,055,215.00	1,562,585.63	3,055,214.29	0.71	0.0%
Transfers of Direct Costs		5710	0.00	1.00	0.00	0.00	1.00	100.0%
Transfers of Direct Costs - Interfund		5750	(884,502.00)	(927,661.00)	(72,359.85)	(927,661.75)	0.75	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,659,588.00	21,687,730.00	9,201,365.58	21,687,731.21	(1.21)	0.0%
Communications		5900	725,630.00	1,239,990.00	155,845.38	1,239,991.00	(1.00)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,004,017.00	53,730,298.00	23,962,823.77	53,730,296.89	1.11	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	817,679.00	80,677.77	817,679.00	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	43,105.00	1,106,244.00	237,203.42	1,106,244.25	(0.25)	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	1,202,950.00	685,334.83	1,202,949.92	0.08	0.0%
Equipment Replacement		6500	49,677.00	16,359.00	0.00	16,359.21	(0.21)	0.0%
TOTAL, CAPITAL OUTLAY			236,890.00	3,143,232.00	1,003,216.02	3,143,232.38	(0.38)	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	27,684.00	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	430,470.40	0.00	0.00	0.0%
Other Debt Service - Principal		7439	2,625,000.00	2,629,758.00	58,026.92	2,629,758.39	(0.39)	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,625,000.00	2,629,758.00	516,181.32	2,629,758.39	(0.39)	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	1.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(2,063,118.00)	(2,096,385.00)	(483,655.05)	(2,096,385.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,063,118.00)	(2,096,384.00)	(483,655.05)	(2,096,385.00)	1.00	0.0%
TOTAL, EXPENDITURES			338,085,057.00	416,277,670.00	202,125,591.98	416,277,657.80	12.20	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	5,729,415.00	9,635,870.00	4,698,455.00	9,635,870.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,729,415.00	9,635,870.00	4,698,455.00	9,635,870.00	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	8,545,136.00	10,745,621.00	7,776,666.00	10,745,621.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,545,136.00	10,745,621.00	7,776,666.00	10,745,621.00	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	1,125,485.00	0.00	1,125,485.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	1,125,485.00	0.00	1,125,485.00	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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,815,721.00)	15,734.00	(3,078,211.00)	15,734.00	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	202,896,268.00	211,891,323.00	127,100,986.36	211,891,322.80	(0.20)	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	52,075,972.00	55,322,415.00	26,154,549.42	55,322,415.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,558,847.00	5,255,500.00	3,137,177.39	5,255,489.42	(0.58)	0.0%
5) TOTAL, REVENUES			258,531,087.00	272,469,238.00	156,392,713.17	272,469,237.22		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	117,652,241.00	123,956,747.00	64,362,103.07	123,956,745.87	1.13	0.0%
2) Classified Salaries		2000-2999	24,341,019.00	25,186,310.00	14,703,514.97	25,186,309.34	0.66	0.0%
3) Employee Benefits		3000-3999	60,568,646.00	63,283,513.00	34,159,339.78	63,283,509.60	3.40	0.0%
4) Books and Supplies		4000-4999	3,979,183.00	5,541,095.00	2,760,990.51	5,541,096.37	(1.37)	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,242,345.00	23,467,534.00	11,787,866.86	23,467,530.45	3.55	0.0%
6) Capital Outlay		6000-6999	138,667.00	217,697.00	84,038.53	217,697.11	(0.11)	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,625,000.00	2,625,000.00	516,181.32	2,625,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,509,642.00)	(4,563,535.00)	(610,547.48)	(4,563,535.48)	0.48	0.0%
9) TOTAL, EXPENDITURES			224,037,459.00	239,714,361.00	127,763,487.56	239,714,353.26		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			34,493,628.00	32,754,877.00	28,629,225.61	32,754,883.96		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,729,415.00	8,035,870.00	3,098,455.00	8,035,870.00	0.00	0.0%
b) Transfers Out		7600-7629	8,545,136.00	10,745,621.00	7,776,666.00	10,745,621.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	1,125,485.00	0.00	1,125,485.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(31,677,907.00)	(32,048,961.00)	0.00	(32,048,961.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,493,628.00)	(33,633,227.00)	(4,678,211.00)	(33,633,227.00)		

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)			0.00	(878,350.00)	23,951,014.61	(878,343.04)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,151,425.00	13,786,094.00		13,786,094.00	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)			10,151,425.00	13,786,094.00		13,786,094.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,151,425.00	13,786,094.00		13,786,094.00		
2) Ending Balance, June 30 (E + F1e)			10,151,425.00	12,907,744.00		12,907,750.96		
Components of Ending Fund Balance								
a) Reserve for								
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		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	8,589,000.00	8,589,000.00		8,589,000.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	1,017,425.00	3,773,744.00		3,773,750.96		
Retiree Health and Welfare Contrib.	0000	9780		1,000,000.00				
Reserve for Potential State Reduct.	0000	9780		2,773,744.00				
Retiree Health and Welfare Contrib.	0000	9780				1,000,000.00		
Reserve for Potential State Reduct.	0000	9780				2,773,750.96		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			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	148,641,040.00	161,194,345.00	90,221,103.00	161,194,344.80	(0.20)	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	773,500.00	788,200.00	394,236.25	788,200.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	51,205,700.00	51,016,000.00	27,066,480.52	51,016,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,609,000.00	2,610,800.00	2,437,007.57	2,610,800.00	0.00	0.0%
Prior Years' Taxes		8043	4,631,500.00	3,330,500.00	4,068,393.68	3,330,500.00	0.00	0.0%
Supplemental Taxes		8044	280,600.00	311,200.00	(1,492.94)	311,200.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	6,639,400.00	4,768,200.00	3,408,083.01	4,768,200.00	0.00	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	497,300.00	497,300.00	374,158.64	497,300.00	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	1,195.63	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			215,278,040.00	224,516,545.00	127,969,165.36	224,516,544.80	(0.20)	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(9,071,124.00)	(9,071,124.00)	0.00	(9,071,124.00)	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	1,745,712.00	1,771,478.00	606,991.00	1,771,478.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,056,360.00)	(5,325,576.00)	(1,475,170.00)	(5,325,576.00)	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			202,896,268.00	211,891,323.00	127,100,986.36	211,891,322.80	(0.20)	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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	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	9,866,219.00	12,860,023.00	3,091,977.00	12,860,023.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	1,420,546.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,527,955.00	5,527,955.00	1,472,464.83	5,527,955.00	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	36,681,798.00	36,934,437.00	20,169,561.59	36,934,437.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			52,075,972.00	55,322,415.00	26,154,549.42	55,322,415.00	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%

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)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	2,127.00	2,485.40	2,126.70	(0.30)	0.0%
Sale of Publications		8632	0.00	0.00	44.22	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	393.30	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	587,709.38	0.00	0.00	0.0%
Interest		8660	930,592.00	83,128.00	(11,889.00)	83,128.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	2,628,255.00	5,170,245.00	1,676,322.09	5,170,244.72	(0.28)	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	882,112.00	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			3,558,847.00	5,255,500.00	3,137,177.39	5,255,499.42	(0.58)	0.0%
TOTAL, REVENUES			258,531,087.00	272,469,238.00	156,392,713.17	272,469,237.22	(0.78)	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	103,662,995.00	108,868,472.00	55,778,035.42	108,868,471.43	0.57	0.0%
Certificated Pupil Support Salaries		1200	1,607,491.00	2,280,135.00	1,027,144.95	2,280,134.53	0.47	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,974,807.00	12,252,206.00	7,304,738.29	12,252,205.91	0.09	0.0%
Other Certificated Salaries		1900	406,948.00	555,934.00	252,184.41	555,934.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			117,652,241.00	123,956,747.00	64,362,103.07	123,956,745.87	1.13	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	144,091.00	166,277.17	144,091.00	0.00	0.0%
Classified Support Salaries		2200	9,387,166.00	9,516,970.00	5,642,385.65	9,516,970.17	(0.17)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,807,768.00	2,994,325.00	1,783,874.55	2,994,325.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	11,521,146.00	11,811,750.00	6,848,901.32	11,811,749.46	0.54	0.0%
Other Classified Salaries		2900	624,939.00	719,174.00	262,076.28	719,173.71	0.29	0.0%
TOTAL, CLASSIFIED SALARIES			24,341,019.00	25,186,310.00	14,703,514.97	25,186,309.34	0.66	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,717,345.00	10,149,080.00	5,207,914.80	10,149,079.40	0.80	0.0%
PERS		3201-3202	2,144,789.00	2,175,202.00	1,431,812.91	2,175,201.91	0.09	0.0%
OASDI/Medicare/Alternative		3301-3302	3,376,939.00	3,503,582.00	1,941,048.14	3,503,582.32	(0.32)	0.0%
Health and Welfare Benefits		3401-3402	31,131,183.00	33,074,964.00	16,909,967.74	33,074,963.20	0.80	0.0%
Unemployment Insurance		3501-3502	948,241.00	999,081.00	583,744.17	999,079.66	1.34	0.0%
Workers' Compensation		3601-3602	2,272,537.00	2,395,215.00	1,486,021.90	2,395,214.12	0.88	0.0%
OPEB, Allocated		3701-3702	10,015,708.00	10,069,439.00	6,234,477.25	10,069,438.24	0.76	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	863,725.00	818,269.00	309,236.85	818,269.61	(0.61)	0.0%
Other Employee Benefits		3901-3902	98,179.00	98,681.00	55,116.02	98,681.14	(0.14)	0.0%
TOTAL, EMPLOYEE BENEFITS			60,568,646.00	63,283,513.00	34,159,339.78	63,283,509.60	3.40	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,533,991.00	1,520,188.00	1,364,746.26	1,520,188.04	(0.04)	0.0%
Books and Other Reference Materials		4200	43,216.00	69,126.00	4,847.84	69,126.78	(0.78)	0.0%
Materials and Supplies		4300	2,334,534.00	3,595,555.00	1,080,136.35	3,595,554.21	0.79	0.0%
Noncapitalized Equipment		4400	67,442.00	356,226.00	311,260.06	356,227.34	(1.34)	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,979,183.00	5,541,095.00	2,760,990.51	5,541,096.37	(1.37)	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	268,527.00	94,291.01	268,527.00	0.00	0.0%
Travel and Conferences		5200	142,282.00	156,009.00	22,829.98	156,007.79	1.21	0.0%
Dues and Memberships		5300	35,690.00	69,573.00	52,656.37	69,572.29	0.71	0.0%
Insurance		5400-5450	1,887,460.00	1,887,460.00	918,618.50	1,887,460.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,138,114.00	8,063,414.00	3,738,709.58	8,063,414.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,254,872.00	1,404,002.00	900,522.07	1,404,001.36	0.64	0.0%
Transfers of Direct Costs		5710	73,918.00	(95,059.00)	10,184.76	(95,059.92)	0.92	0.0%
Transfers of Direct Costs - Interfund		5750	(840,652.00)	(870,946.00)	(52,910.87)	(870,946.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,844,783.00	11,460,944.00	5,983,210.46	11,460,943.92	0.08	0.0%
Communications		5900	705,878.00	1,123,610.00	119,755.00	1,123,610.01	(0.01)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,242,345.00	23,467,534.00	11,787,866.86	23,467,530.45	3.55	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	8,248.00	0.00	8,248.00	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	8,105.00	24,475.00	15,368.08	24,475.00	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	168,615.00	68,670.45	168,614.90	0.10	0.0%
Equipment Replacement		6500	31,040.00	16,359.00	0.00	16,359.21	(0.21)	0.0%
TOTAL, CAPITAL OUTLAY			138,667.00	217,697.00	84,038.53	217,697.11	(0.11)	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	27,684.00	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	430,470.40	0.00	0.00	0.0%
Other Debt Service - Principal		7439	2,625,000.00	2,625,000.00	58,026.92	2,625,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,625,000.00	2,625,000.00	516,181.32	2,625,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,446,524.00)	(2,467,150.00)	(126,892.43)	(2,467,150.48)	0.48	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,063,118.00)	(2,096,385.00)	(483,655.05)	(2,096,385.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,509,642.00)	(4,563,535.00)	(610,547.48)	(4,563,535.48)	0.48	0.0%
TOTAL, EXPENDITURES			224,037,459.00	239,714,361.00	127,763,487.56	239,714,353.26	7.74	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	5,729,415.00	8,035,870.00	3,098,455.00	8,035,870.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,729,415.00	8,035,870.00	3,098,455.00	8,035,870.00	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	8,545,136.00	10,745,621.00	7,776,666.00	10,745,621.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,545,136.00	10,745,621.00	7,776,666.00	10,745,621.00	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	1,125,485.00	0.00	1,125,485.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	1,125,485.00	0.00	1,125,485.00	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	(31,677,907.00)	(32,998,190.00)	0.00	(32,998,190.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	949,229.00	0.00	949,229.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(31,677,907.00)	(32,048,961.00)	0.00	(32,048,961.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(34,493,628.00)	(33,633,227.00)	(4,678,211.00)	(33,633,227.00)	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	9,071,124.00	9,071,124.00	14,922.48	9,071,124.00	0.00	0.0%
2) Federal Revenue		8100-8299	39,291,289.00	78,419,786.00	23,328,524.82	78,419,786.10	0.10	0.0%
3) Other State Revenue		8300-8599	49,445,361.00	53,213,637.00	26,842,417.81	53,213,637.00	0.00	0.0%
4) Other Local Revenue		8600-8799	763,006.00	2,764,285.00	562,546.43	2,764,285.13	0.13	0.0%
5) TOTAL, REVENUES			98,570,780.00	143,468,832.00	50,748,411.54	143,468,832.23		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	33,761,834.00	53,755,145.00	23,919,941.86	53,755,144.23	0.77	0.0%
2) Classified Salaries		2000-2999	21,637,371.00	26,512,205.00	14,114,062.70	26,512,205.85	(0.85)	0.0%
3) Employee Benefits		3000-3999	30,864,612.00	39,076,257.00	18,324,966.03	39,076,254.14	2.86	0.0%
4) Books and Supplies		4000-4999	5,477,362.00	21,559,494.00	4,782,107.00	21,559,489.74	4.26	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,761,672.00	30,262,764.00	12,174,956.91	30,262,766.44	(2.44)	0.0%
6) Capital Outlay		6000-6999	98,223.00	2,925,535.00	919,177.49	2,925,535.27	(0.27)	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	4,758.00	0.00	4,758.39	(0.39)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,446,524.00	2,467,151.00	126,892.43	2,467,150.48	0.52	0.0%
9) TOTAL, EXPENDITURES			114,047,598.00	176,563,309.00	74,362,104.42	176,563,304.54		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,476,818.00)	(33,094,477.00)	(23,613,692.88)	(33,094,472.31)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	1,600,000.00	1,600,000.00	1,600,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	31,677,907.00	32,048,961.00	0.00	32,048,961.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			31,677,907.00	33,648,961.00	1,600,000.00	33,648,961.00		

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)			16,201,089.00	554,484.00	(22,013,692.88)	554,488.69		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	10,574,497.00		10,574,498.00	1.00	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	10,574,497.00		10,574,498.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	10,574,497.00		10,574,498.00		
2) Ending Balance, June 30 (E + F1e)			16,201,089.00	11,128,981.00		11,128,986.69		
Components of Ending Fund Balance								
a) Reserve for								
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		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	16,201,089.00	6,748,981.00		6,748,986.69		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	4,380,000.00		4,380,000.00		
Education Jobs Fund	3205	9780		4,380,000.00				
Education Jobs Fund	3205	9780				4,380,000.00		
c) Undesignated Amount								
d) Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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		
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	14,922.48	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	14,922.48	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	9,071,124.00	9,071,124.00	0.00	9,071,124.00	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			9,071,124.00	9,071,124.00	14,922.48	9,071,124.00	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	9,636,056.00	12,500,575.00	0.00	12,500,575.00	0.00	0.0%
Special Education Discretionary Grants		8182	705,040.00	970,190.00	5,519.00	970,190.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	25,997,967.00	55,831,222.00	21,740,056.32	55,831,222.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	452,546.00	474,419.00	0.00	474,419.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	3,139.00	0.00	3,139.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	2,499,680.00	8,640,241.00	1,582,949.50	8,640,241.10	0.10	0.0%
TOTAL, FEDERAL REVENUE			39,291,289.00	78,419,786.00	23,328,524.82	78,419,786.10	0.10	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	24,075,797.00	24,075,797.00	13,408,603.00	24,075,797.00	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	1,296,516.00	1,230,334.00	565,954.06	1,230,334.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	8,401,021.00	9,867,795.00	3,855,838.00	9,867,795.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	3,440,275.00	2,867,699.00	1,319,141.94	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 Materials		8560	733,598.00	733,598.00	39,473.01	733,598.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	196,945.00	0.00	196,945.00	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	6,865,376.00	6,865,376.00	5,532,610.00	6,865,376.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,632,778.00	7,376,093.00	2,120,797.80	7,376,093.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			49,445,361.00	53,213,637.00	26,842,417.81	53,213,637.00	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%

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)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	763,006.00	2,764,285.00	562,546.43	2,764,285.13	0.13	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			763,006.00	2,764,285.00	562,546.43	2,764,285.13	0.13	0.0%
TOTAL, REVENUES			98,570,780.00	143,468,832.00	50,748,411.54	143,468,832.23	0.23	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	24,043,354.00	35,864,923.00	15,213,705.13	35,864,922.84	0.16	0.0%
Certificated Pupil Support Salaries		1200	3,127,821.00	6,011,083.00	3,204,127.92	6,011,082.89	0.11	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,412,177.00	3,490,822.00	2,111,105.94	3,490,822.33	(0.33)	0.0%
Other Certificated Salaries		1900	5,178,482.00	8,388,317.00	3,391,002.87	8,388,316.17	0.83	0.0%
TOTAL, CERTIFICATED SALARIES			33,761,834.00	53,755,145.00	23,919,941.86	53,755,144.23	0.77	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,768,177.00	7,805,157.00	3,880,746.19	7,805,157.26	(0.26)	0.0%
Classified Support Salaries		2200	12,349,201.00	13,064,528.00	7,084,699.21	13,064,528.06	(0.06)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,458,428.00	2,253,872.00	1,283,591.11	2,253,873.15	(1.15)	0.0%
Clerical, Technical and Office Salaries		2400	1,352,060.00	1,624,749.00	1,008,782.66	1,624,749.09	(0.09)	0.0%
Other Classified Salaries		2900	709,505.00	1,763,899.00	856,243.53	1,763,898.29	0.71	0.0%
TOTAL, CLASSIFIED SALARIES			21,637,371.00	26,512,205.00	14,114,062.70	26,512,205.85	(0.85)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,744,961.00	4,007,836.00	1,876,386.43	4,007,833.99	2.01	0.0%
PERS		3201-3202	2,092,413.00	2,388,106.00	1,395,734.32	2,388,107.16	(1.16)	0.0%
OASDI/Medicare/Alternative		3301-3302	2,191,224.00	2,687,616.00	1,404,269.06	2,687,619.29	(3.29)	0.0%
Health and Welfare Benefits		3401-3402	16,714,407.00	21,396,596.00	8,882,607.33	21,396,593.35	2.65	0.0%
Unemployment Insurance		3501-3502	421,412.00	535,019.00	266,379.89	535,019.47	(0.47)	0.0%
Workers' Compensation		3601-3602	1,138,919.00	1,475,942.00	715,002.87	1,475,938.78	3.22	0.0%
OPEB, Allocated		3701-3702	4,791,882.00	5,758,559.00	3,523,647.61	5,758,559.41	(0.41)	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	731,020.00	778,536.00	235,421.37	778,536.90	(0.90)	0.0%
Other Employee Benefits		3901-3902	38,374.00	48,047.00	25,517.15	48,045.79	1.21	0.0%
TOTAL, EMPLOYEE BENEFITS			30,864,612.00	39,076,257.00	18,324,966.03	39,076,254.14	2.86	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	824,031.00	496,458.00	9,177.06	496,458.39	(0.39)	0.0%
Books and Other Reference Materials		4200	178,380.00	485,406.00	158,511.68	485,404.44	1.56	0.0%
Materials and Supplies		4300	4,261,682.00	17,850,067.00	2,775,447.03	17,850,063.23	3.77	0.0%
Noncapitalized Equipment		4400	213,269.00	2,727,563.00	1,838,971.23	2,727,563.68	(0.68)	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,477,362.00	21,559,494.00	4,782,107.00	21,559,489.74	4.26	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,385,729.00	17,630,688.00	8,114,409.46	17,630,688.13	(0.13)	0.0%
Travel and Conferences		5200	151,300.00	539,983.00	116,260.72	539,983.63	(0.63)	0.0%
Dues and Memberships		5300	2,100.00	26,600.00	27,007.50	26,600.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	20,311.00	32,769.00	30,603.91	32,769.30	(0.30)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	485,443.00	1,651,213.00	662,063.56	1,651,212.93	0.07	0.0%
Transfers of Direct Costs		5710	(73,918.00)	95,060.00	(10,184.76)	95,059.92	0.08	0.0%
Transfers of Direct Costs - Interfund		5750	(43,850.00)	(56,715.00)	(19,448.98)	(56,715.75)	0.75	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,814,805.00	10,226,786.00	3,218,155.12	10,226,787.29	(1.29)	0.0%
Communications		5900	19,752.00	116,380.00	36,090.38	116,380.99	(0.99)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,761,672.00	30,262,764.00	12,174,956.91	30,262,766.44	(2.44)	0.0%