



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.2

Meeting Date: June 2, 2011

Subject: 2010-11 Third Interim Financial Report

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

Learning Support Unit/Department: Administrative Services

Recommendation: Approve the 2010-11 Third Interim Financial Report

Background/Rationale: Education Code Section 42130 requires school districts to prepare Interim Financial Reports each year. The intent of these reports is to provide an "early warning" system to indicate whether a district can meet its current or future year financial obligations. This is the third of three Interim Financial Reports presented to the Board of Education for the 2010-11 year. The report includes financial information as of April 30, 2011 as requested by the Sacramento County Office of Education. While the Governor's January budget projection for 2011-12 was devastating to our district, the May Revise information presented a better picture. However, nothing is final until the state budget is signed.

Financial Considerations: The district will take all necessary actions to ensure balanced budgets that maintain the required Economic Uncertainties Reserve as specified for the 2010-11, 2011-12 and 2012-13 fiscal years. The board approved recommendations to address the projected deficit for 2011-12 and will take the appropriate action for 2012-13.

Documents Attached:

1. Executive Summary
2. 2010-11 Third Interim Financial Report

Estimated Time of Presentation: 10 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

2010-11 Third Interim Financial Report

June 2, 2011



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 future fiscal years. A qualified certification means that the district may not meet its financial obligations for the current fiscal year or two future 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, reduced state funding and expenditure increases 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. When a district submits a "Qualified" Second 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.

The budget for 2010-11 is balanced. In January, based on known information at the time, staff projected a budget deficit of \$22.35 million for 2011-12. At the March 3, 2011 Board meeting, recommendations totaling \$28.132 in budget savings were approved. The higher amount was approved recognizing that many of the recommendations required negotiations with our bargaining units. Since that time, the governor has released the May Revise information which reflects flat funding for 2011-12 instead of the projected \$349 per Average Daily Attendance reduction originally anticipated. The budget section of this report outlines the assumptions included in the Third Interim report.

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

Board of Education Executive Summary

Administrative Services

2010-11 Third Interim Financial Report

June 2, 2011

II. Driving Governance:

- Education Code section 42130 requires the Superintendent to submit two reports to the Board of Education during each fiscal year. The first report shall cover the financial and budgetary status of the district for the period ending October 31. The second report shall cover the period ending January 31. All reports required shall be in a format or on forms prescribed by the Superintendent of Public Instruction.
- Education Code section 42131 requires the Board of Education to certify, in writing, whether the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the future 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 as of June 1 if a Qualified or Negative Certification is reported as of the Second Interim.

III. Budget:

The budget is a fluid document and changes constantly. The Governor's May Revise has provided some hope that the downward spiral of state funding will level off and perhaps save the district from the very difficult reductions that were proposed. At this time, the Third Interim report assumes the following:

Revenue Limit reduction of \$349 per Average Daily Attendance
Board approved reductions totaling \$28.132 million
Reinstatement of Home to School Transportation and Co-Curricular Support

These assumptions leave a balance of \$3.54 million in a reserve pending the outcome of the final state budget. Should the revenue limit reduction of \$349 come to pass, there would be \$3.54 million to offset some of the reductions approved at the March 3, 2011 board meeting. It is also important to note that many of the recommendations required negotiations with our bargaining units.

IV. Goals, Objectives and Measures:

Maintain a balanced budget for 2010-11 and continue to follow the timeline for budget adoption.

Board of Education Executive Summary

Administrative Services

2010-11 Third Interim Financial Report

June 2, 2011

V. Major Initiatives:

Use the Third Interim Financial Report information to continue to guide budget development for 2011-12 and 2012-13.

VI. Results:

Budget development for 2011-12 has followed the timeline approved by the Board. The Adopted Budget for 2011-12 will be presented at the June 23, 2011 Board meeting for approval.

VII. Lessons Learned/Next Steps:

- Continue to monitor the state budget and its impact on the District finances.

2010-11
Third Interim Financial Report

For the Period Ending April 30, 2011



Our Vision

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

Board of Education
June 2, 2011



Sacramento City Unified School District

Board of Education

Gustavo Arroyo, President, Area 4
Patrick Kennedy, Vice President, Area 7
Ellyne Bell, MA, LMSW, 2nd Vice President, Area 1
Jeff Cuneo, Area 2
Donald Terry, Area 3
Diana Rodriguez, Area 5
Darrel Woo, Area 6
Arthur Fong, Student Board Member

Executive Cabinet

Jonathan P. Raymond, Superintendent
Mary Shelton, Chief Accountability Officer
Olivine Roberts, Chief Academic Officer
Robert Garcia, Chief Human Resources Officer
Koua Franz, Chief Family and Community Engagement Officer
Patricia A. Hagemeyer, Chief Business Officer
Gabe Ross, Chief Communications Officer
Teresa Cummings, Chief of Staff

TABLE OF CONTENTS

	PAGE
Projection Factors	1
2010-11 Budget Overview	4
General Fund	
General Fund Definition	5
General Fund Revenues and Expenditure Summary.....	6
General Fund - Revenues, Expenditures and Changes in Fund Balance	7
Multiyear Projections	31
Special Revenue Funds	
Special Revenue Fund Definition	37
Charter Schools - Revenues, Expenditures and Changes in Fund Balance.....	38
Adult Education - Revenues, Expenditures and Changes in Fund Balance.....	40
Child Development - Revenues, Expenditures and Changes in Fund Balance.....	42
Cafeteria - Revenues, Expenditures and Changes in Fund Balance	44
Deferred Maintenance - Revenues, Expenditures and Changes in Fund Balance	46
Capital Projects Funds	
Capital Projects Fund Definition	48
Building Fund - Revenues, Expenditures and Changes in Fund Balance	49
Capital Facilities - Revenues, Expenditures and Changes in Fund Balance.....	51
County School Facilities - Revenues, Expenditures and Changes in Fund Balance.....	53
Proprietary Funds	
Proprietary Fund Definition	55
Self-Insurance - Revenues, Expenditures and Changes in Fund Balance	56
Retiree Benefit - Revenues, Expenditures and Changes in Fund Balance	58
Average Daily Attendance.....	60
Cash Flow Worksheet.....	62
Revenue Limit Summary.....	64

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET SERVICES**

ESTIMATED FINANCIAL PROJECTION FACTORS

	2010-11	2011-12	2012-13
State Statutory COLA – Revenue Limit	-0.39%	1.67%	1.80%
K-12 Revenue Limit Deficit	17.963%	19.608%	19.608%
State Categorical Funding (including adult education, deferred maintenance and ROC/P)	0.00%	0.00%	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.
- 2012-13 assumes declining enrollment with a decrease of 269 ADA.

Federal Revenues

- Maintained at 2009-10 funding levels for regular programs. Years 2011-12 and 2012-13 reflect the decrease of appropriate ARRA funds (Special Education, Title I and Stabilization) and three percent decrease in Title I. 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.

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 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 and a five percent reduction.

Classified Salaries

- Classified staffing for 2011-12 is based on 2010-11 staffing levels which include decreases for staff reductions due to budget constraints.
- Salaries are commensurate with approved salary schedules and contractual agreements. Includes salary schedule step movement less attrition credit and a five percent reduction.

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.

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

**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**

- 2010-11 includes charges 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 ↓

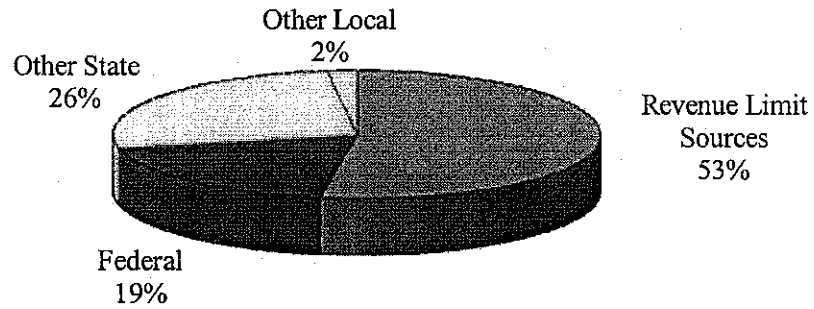
GENERAL FUND

Definition:

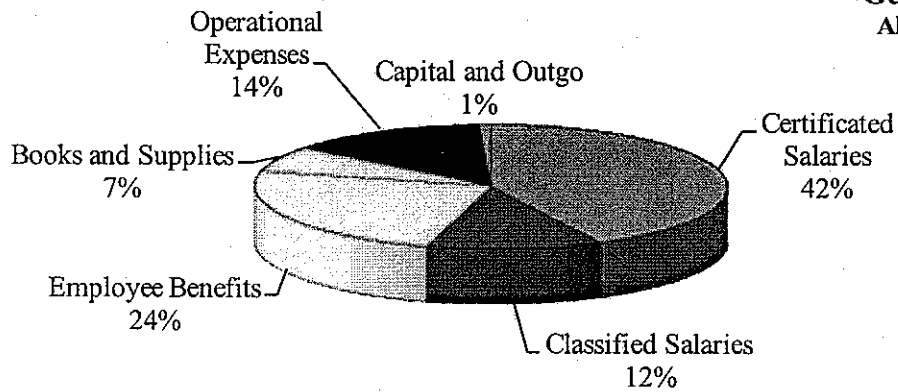
The General Fund is the general operating fund of the district and accounts for all revenues and expenditures of the district not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in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



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	220,962,446.80	149,548,664.55	220,962,446.80	0.00	0.0%
2) Federal Revenue		8100-8299	39,291,289.00	81,490,308.10	42,123,826.97	81,490,308.10	0.00	0.0%
3) Other State Revenue		8300-8599	101,521,333.00	110,574,401.00	76,191,845.49	110,574,401.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,321,853.00	8,311,147.33	7,223,773.98	8,311,147.33	0.00	0.0%
5) TOTAL, REVENUES			357,101,867.00	421,338,303.23	275,088,110.99	421,338,303.23		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	151,414,075.00	180,133,085.21	139,886,471.31	180,133,085.21	0.00	0.0%
2) Classified Salaries		2000-2999	45,978,390.00	50,873,133.61	42,601,449.46	50,873,133.61	0.00	0.0%
3) Employee Benefits		3000-3999	91,433,258.00	102,705,423.97	82,022,973.94	102,705,423.97	0.00	0.0%
4) Books and Supplies		4000-4999	9,456,545.00	28,024,843.68	10,444,225.27	28,024,843.68	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	39,004,017.00	58,373,387.95	38,903,146.04	58,373,387.95	0.00	0.0%
6) Capital Outlay		6000-6999	236,890.00	3,032,696.87	1,147,202.61	3,032,696.87	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,625,000.00	2,634,758.39	2,018,769.21	2,634,758.39	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,063,118.00)	(2,105,851.74)	(731,884.24)	(2,105,851.74)	0.00	0.0%
9) TOTAL, EXPENDITURES			338,085,057.00	423,671,477.94	316,292,353.60	423,671,477.94		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			19,016,810.00	(2,333,174.71)	(41,204,242.61)	(2,333,174.71)		
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	10,747,227.00	7,778,272.00	10,747,227.00	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)	14,128.00	(3,079,817.00)	14,128.00		

2010-11 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,201,089.00	(2,319,046.71)	(44,284,059.61)	(2,319,046.71)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,151,425.00	24,360,592.00		24,360,592.00	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	24,360,592.00		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	24,360,592.00		24,360,592.00		
2) Ending Balance, June 30 (E + F1e)			26,352,514.00	22,041,545.29		22,041,545.29		
Components of Ending Fund Balance								
a) Reserve for Revolving Cash								
		9711	225,000.00	225,000.00		225,000.00		
		9712	320,000.00	320,000.00		320,000.00		
		9713	0.00	0.00		0.00		
		9719	0.00	0.00		0.00		
		9730	0.00	0.00		0.00		
		9740	16,201,089.00	1,149,716.81		1,149,716.81		
b) Designated Amounts								
Designated for Economic Uncertainties								
		9770	8,589,000.00	8,688,375.00		8,688,375.00		
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	11,658,453.48		11,658,453.48		
	0000	9780		1,000,000.00				
	0000	9780		2,674,376.48				
	3205	9780		7,530,000.00				
	0000	9780				1,000,000.00		
	0000	9780				2,674,376.48		
	3205	9780				7,530,000.00		
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	161,194,344.80	112,971,728.00	161,194,344.80	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	(9,373.12)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	773,500.00	788,200.00	670,201.62	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	2,400,176.01	2,610,800.00	0.00	0.0%
Prior Years' Taxes		8043	4,631,500.00	3,330,500.00	4,054,791.39	3,330,500.00	0.00	0.0%
Supplemental Taxes		8044	280,600.00	311,200.00	149,411.87	311,200.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	6,639,400.00	4,768,200.00	3,415,282.38	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	377,227.31	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	224,516,544.80	151,097,121.61	224,516,544.80	0.00	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	886,983.94	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)	(2,435,441.00)	(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	220,962,446.80	149,548,664.55	220,962,446.80	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	12,493,145.00	6,449,372.00	12,493,145.00	0.00	0.0%
Special Education Discretionary Grants		8182	705,040.00	973,231.00	597,022.00	973,231.00	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	58,729,849.00	31,401,045.32	58,729,849.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	452,546.00	474,419.00	220,582.05	474,419.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	3,139.00	2,931.00	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	8,816,525.10	3,452,874.60	8,816,525.10	0.00	0.0%
TOTAL, FEDERAL REVENUE			39,291,289.00	81,490,308.10	42,123,826.97	81,490,308.10	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	24,075,797.00	24,075,797.00	16,509,817.32	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	898,144.24	1,230,334.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	8,401,021.00	9,867,795.00	7,894,236.00	9,867,795.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	3,440,275.00	2,867,699.00	2,093,420.76	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	12,291,867.00	6,463,055.00	12,291,867.00	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 Mater		8560	6,261,553.00	6,261,553.00	3,140,896.91	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	810,525.00	405,262.50	810,525.00	0.00	0.0%
Healthy Start	6240	8590	0.00	196,945.00	196,945.00	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	7,376,903.00	5,532,610.00	7,376,903.00	0.00	0.0%
All Other State Revenue	All Other	8590	41,314,576.00	45,594,983.00	31,636,911.76	45,594,983.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			101,521,333.00	110,574,401.00	76,191,845.49	110,574,401.00	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%

2010-11 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)
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	2,532.80	7,485.93	2,532.80	0.00	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	3,916.91	879,917.39	3,916.91	0.00	0.0%
Interest		8660	930,592.00	83,128.00	1,173.17	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	8,221,569.62	4,943,444.84	8,221,569.62	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	1,391,315.13	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	8,311,147.33	7,223,773.98	8,311,147.33	0.00	0.0%
TOTAL, REVENUES			357,101,867.00	421,338,303.23	275,088,110.99	421,338,303.23	0.00	0.0%

2010-11 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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	127,706,349.00	145,182,907.03	113,898,859.27	145,182,907.03	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,735,312.00	8,438,150.63	6,821,693.00	8,438,150.63	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	13,386,984.00	16,122,650.28	13,614,925.71	16,122,650.28	0.00	0.0%
Other Certificated Salaries		1900	5,585,430.00	10,389,377.27	5,550,993.33	10,389,377.27	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			151,414,075.00	180,133,085.21	139,886,471.31	180,133,085.21	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,768,177.00	5,886,067.59	6,487,857.75	5,886,067.59	0.00	0.0%
Classified Support Salaries		2200	21,736,367.00	22,849,054.34	18,523,665.21	22,849,054.34	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,266,196.00	5,637,882.23	4,442,002.42	5,637,882.23	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,873,206.00	13,791,834.15	11,389,839.11	13,791,834.15	0.00	0.0%
Other Classified Salaries		2900	1,334,444.00	2,708,295.30	1,758,084.97	2,708,295.30	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			45,978,390.00	50,873,133.61	42,601,449.46	50,873,133.61	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,462,306.00	14,445,367.01	11,224,703.08	14,445,367.01	0.00	0.0%
PERS		3201-3202	4,237,202.00	4,728,897.67	4,189,562.14	4,728,897.67	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,568,163.00	6,377,630.99	5,092,286.20	6,377,630.99	0.00	0.0%
Health and Welfare Benefits		3401-3402	47,845,590.00	53,616,594.34	40,561,071.99	53,616,594.34	0.00	0.0%
Unemployment Insurance		3501-3502	1,369,653.00	1,573,878.09	1,314,443.36	1,573,878.09	0.00	0.0%
Workers' Compensation		3601-3602	3,411,456.00	3,967,516.68	3,430,316.21	3,967,516.68	0.00	0.0%
OPEB, Allocated		3701-3702	14,807,590.00	16,221,996.05	15,286,910.06	16,221,996.05	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	1,594,745.00	1,600,839.93	800,741.86	1,600,839.93	0.00	0.0%
Other Employee Benefits		3901-3902	136,553.00	172,703.21	122,939.04	172,703.21	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			91,433,258.00	102,705,423.97	82,022,973.94	102,705,423.97	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,358,022.00	1,974,006.37	1,397,030.23	1,974,006.37	0.00	0.0%
Books and Other Reference Materials		4200	221,596.00	706,638.32	231,798.09	706,638.32	0.00	0.0%
Materials and Supplies		4300	6,596,216.00	20,365,380.72	6,074,478.15	20,365,380.72	0.00	0.0%
Noncapitalized Equipment		4400	280,711.00	4,978,818.27	2,740,918.80	4,978,818.27	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,456,545.00	28,024,843.68	10,444,225.27	28,024,843.68	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,385,729.00	20,557,726.60	15,657,971.32	20,557,726.60	0.00	0.0%
Travel and Conferences		5200	293,582.00	885,173.81	353,935.07	885,173.81	0.00	0.0%
Dues and Memberships		5300	37,790.00	94,727.29	86,916.87	94,727.29	0.00	0.0%
Insurance		5400-5450	1,887,460.00	1,887,460.00	1,787,258.72	1,887,460.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,158,425.00	8,100,827.30	5,563,968.45	8,100,827.30	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,740,315.00	2,821,702.29	2,185,688.04	2,821,702.29	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	(884,502.00)	(893,990.67)	(32,901.98)	(893,990.67)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,659,588.00	23,672,201.97	12,982,314.04	23,672,201.97	0.00	0.0%
Communications		5900	725,630.00	1,247,559.36	317,995.51	1,247,559.36	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,004,017.00	58,373,387.95	38,903,146.04	58,373,387.95	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	21,048.00	922,228.78	207,595.67	922,228.78	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	910,169.28	241,605.33	910,169.28	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	1,180,031.85	698,001.61	1,180,031.85	0.00	0.0%
Equipment Replacement		6500	49,677.00	20,266.96	0.00	20,266.96	0.00	0.0%
TOTAL, CAPITAL OUTLAY			236,890.00	3,032,696.87	1,147,202.61	3,032,696.87	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	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	1,000,000.00	890,480.33	1,000,000.00	0.00	0.0%
Other Debt Service - Principal		7439	2,625,000.00	1,634,758.39	1,100,604.88	1,634,758.39	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,625,000.00	2,634,758.39	2,018,769.21	2,634,758.39	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	(2,063,118.00)	(2,105,851.74)	(731,884.24)	(2,105,851.74)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,063,118.00)	(2,105,851.74)	(731,884.24)	(2,105,851.74)	0.00	0.0%
TOTAL, EXPENDITURES			338,085,057.00	423,671,477.94	316,292,353.60	423,671,477.94	0.00	0.0%

2010-11 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)
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	1,606.00	1,606.00	1,606.00	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	10,747,227.00	7,778,272.00	10,747,227.00	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)	14,128.00	(3,079,817.00)	14,128.00	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	211,891,322.80	149,548,664.55	211,891,322.80	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	52,075,972.00	55,374,724.00	37,669,480.92	55,374,724.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,558,847.00	5,410,118.29	4,835,001.95	5,410,118.29	0.00	0.0%
5) TOTAL, REVENUES			258,531,087.00	272,676,165.09	192,053,147.42	272,676,165.09		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	117,652,241.00	123,125,575.78	99,906,361.41	123,125,575.78	0.00	0.0%
2) Classified Salaries		2000-2999	24,341,019.00	25,318,299.46	21,379,244.31	25,318,299.46	0.00	0.0%
3) Employee Benefits		3000-3999	60,568,646.00	63,205,152.44	52,098,227.97	63,205,152.44	0.00	0.0%
4) Books and Supplies		4000-4999	3,979,183.00	5,373,630.47	3,817,474.60	5,373,630.47	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,242,345.00	24,025,207.30	17,152,139.40	24,025,207.30	0.00	0.0%
6) Capital Outlay		6000-6999	138,667.00	292,395.60	92,201.63	292,395.60	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,625,000.00	2,625,000.00	2,018,769.21	2,625,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,509,642.00)	(4,994,815.44)	(954,548.06)	(4,994,815.44)	0.00	0.0%
9) TOTAL, EXPENDITURES			224,037,459.00	238,970,445.61	195,509,870.47	238,970,445.61		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			34,493,628.00	33,705,719.48	(3,456,723.05)	33,705,719.48		
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	10,747,227.00	7,778,272.00	10,747,227.00	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)	(32,998,190.00)	0.00	(32,998,190.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,493,628.00)	(34,584,062.00)	(4,679,817.00)	(34,584,062.00)		

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	(878,342.52)	(8,136,540.05)	(878,342.52)		
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	12,907,751.48		12,907,751.48		
Components of Ending Fund Balance								
a) Reserve for Revolving Cash								
		9711	225,000.00	225,000.00		225,000.00		
		9712	320,000.00	320,000.00		320,000.00		
		9713	0.00	0.00		0.00		
		9719	0.00	0.00		0.00		
		9730	0.00	0.00		0.00		
		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	8,589,000.00	8,688,375.00		8,688,375.00		
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	3,674,376.48		3,674,376.48		
Retiree Health and Welfare Contrib.	0000	9780		1,000,000.00				
Reserve for Potential State Reduct.	0000	9780		2,674,376.48				
Retiree Health and Welfare Contrib.	0000	9780				1,000,000.00		
Reserve for Potential State Reduct.	0000	9780				2,674,376.48		
c) Undesignated Amount								
		9790				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	161,194,344.80	112,971,728.00	161,194,344.80	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	(9,373.12)	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	773,500.00	788,200.00	670,201.62	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	2,400,176.01	2,610,800.00	0.00	0.0%
Prior Years' Taxes		8043	4,631,500.00	3,330,500.00	4,054,791.39	3,330,500.00	0.00	0.0%
Supplemental Taxes		8044	280,600.00	311,200.00	149,411.87	311,200.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	6,639,400.00	4,768,200.00	3,415,282.38	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	377,227.31	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	224,516,544.80	151,097,121.61	224,516,544.80	0.00	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	866,983.94	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)	(2,435,441.00)	(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	211,891,322.80	149,548,664.55	211,891,322.80	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		

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	12,291,867.00	6,463,055.00	12,291,867.00	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	3,101,423.90	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	37,554,902.00	26,684,456.02	37,554,902.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			52,075,972.00	55,374,724.00	37,669,480.92	55,374,724.00	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	2,532.80	7,485.93	2,532.80	0.00	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	879,917.39	0.00	0.00	0.0%
Interest		8660	930,592.00	83,128.00	1,173.17	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	5,324,457.49	2,554,672.81	5,324,457.49	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	1,391,315.13	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	5,410,118.29	4,835,001.95	5,410,118.29	0.00	0.0%
TOTAL, REVENUES			258,531,087.00	272,676,165.09	192,053,147.42	272,676,165.09	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	103,662,995.00	107,963,293.29	87,251,233.33	107,963,293.29	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,607,491.00	2,259,136.41	1,664,080.74	2,259,136.41	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,974,807.00	12,277,205.91	10,617,380.36	12,277,205.91	0.00	0.0%
Other Certificated Salaries		1900	406,948.00	625,940.17	373,666.98	625,940.17	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			117,652,241.00	123,125,575.78	99,906,361.41	123,125,575.78	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	190,849.87	294,525.10	190,849.87	0.00	0.0%
Classified Support Salaries		2200	9,387,166.00	9,559,461.52	8,204,624.58	9,559,461.52	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,807,768.00	2,983,375.21	2,445,986.03	2,983,375.21	0.00	0.0%
Clerical, Technical and Office Salaries		2400	11,521,146.00	11,858,440.88	9,965,645.76	11,858,440.88	0.00	0.0%
Other Classified Salaries		2900	624,939.00	726,171.98	468,462.84	726,171.98	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			24,341,019.00	25,318,299.46	21,379,244.31	25,318,299.46	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,717,345.00	10,162,511.13	8,077,538.37	10,162,511.13	0.00	0.0%
PERS		3201-3202	2,144,789.00	2,178,871.67	2,081,781.87	2,178,871.67	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,376,939.00	3,516,652.89	2,922,291.59	3,516,652.89	0.00	0.0%
Health and Welfare Benefits		3401-3402	31,131,183.00	32,951,968.05	25,818,388.67	32,951,968.05	0.00	0.0%
Unemployment Insurance		3501-3502	948,241.00	1,001,062.20	883,407.30	1,001,062.20	0.00	0.0%
Workers' Compensation		3601-3602	2,272,537.00	2,400,472.95	2,279,782.27	2,400,472.95	0.00	0.0%
OPEB, Allocated		3701-3702	10,015,708.00	10,080,841.64	9,503,347.66	10,080,841.64	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	863,725.00	813,756.33	449,402.46	813,756.33	0.00	0.0%
Other Employee Benefits		3901-3902	98,179.00	99,015.58	82,287.78	99,015.58	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			60,568,646.00	63,205,152.44	52,098,227.97	63,205,152.44	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,533,991.00	1,506,410.45	1,387,853.17	1,506,410.45	0.00	0.0%
Books and Other Reference Materials		4200	43,216.00	99,920.50	22,935.75	99,920.50	0.00	0.0%
Materials and Supplies		4300	2,334,534.00	3,274,517.31	2,012,857.33	3,274,517.31	0.00	0.0%
Noncapitalized Equipment		4400	67,442.00	492,782.21	393,828.35	492,782.21	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,979,183.00	5,373,630.47	3,817,474.60	5,373,630.47	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	286,444.75	137,270.38	286,444.75	0.00	0.0%
Travel and Conferences		5200	142,282.00	168,371.64	52,194.49	168,371.64	0.00	0.0%
Dues and Memberships		5300	35,690.00	67,827.29	59,511.37	67,827.29	0.00	0.0%
Insurance		5400-5450	1,887,460.00	1,887,460.00	1,787,256.72	1,887,460.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,138,114.00	8,063,495.00	5,527,822.52	8,063,495.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,254,872.00	1,403,587.87	1,245,714.33	1,403,587.87	0.00	0.0%
Transfers of Direct Costs		5710	73,918.00	(115,494.29)	(41.01)	(115,494.29)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(840,652.00)	(862,237.70)	(40,886.33)	(862,237.70)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,844,783.00	11,989,462.76	8,126,209.21	11,989,462.76	0.00	0.0%
Communications		5900	705,878.00	1,136,289.98	257,085.72	1,136,289.98	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,242,345.00	24,025,207.30	17,152,139.40	24,025,207.30	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	42,913.69	0.00	42,913.69	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	23,245.00	16,068.08	23,245.00	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	211,682.70	76,133.55	211,682.70	0.00	0.0%
Equipment Replacement		6500	31,040.00	14,554.21	0.00	14,554.21	0.00	0.0%
TOTAL, CAPITAL OUTLAY			138,667.00	292,395.60	92,201.63	292,395.60	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	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	1,000,000.00	890,480.33	1,000,000.00	0.00	0.0%
Other Debt Service - Principal		7439	2,625,000.00	1,625,000.00	1,100,604.88	1,625,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,625,000.00	2,625,000.00	2,018,769.21	2,625,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,446,524.00)	(2,888,963.70)	(222,663.82)	(2,888,963.70)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,063,118.00)	(2,105,851.74)	(731,884.24)	(2,105,851.74)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,509,642.00)	(4,994,815.44)	(954,548.06)	(4,994,815.44)	0.00	0.0%
TOTAL, EXPENDITURES			224,037,459.00	238,970,445.61	195,509,870.47	238,970,445.61	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	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	1,606.00	1,606.00	1,606.00	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	10,747,227.00	7,778,272.00	10,747,227.00	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	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			(31,677,907.00)	(32,998,190.00)	0.00	(32,998,190.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(34,493,628.00)	(34,584,062.00)	(4,679,817.00)	(34,584,062.00)	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	0.00	9,071,124.00	0.00	0.0%
2) Federal Revenue		8100-8299	39,291,289.00	81,490,308.10	42,123,826.97	81,490,308.10	0.00	0.0%
3) Other State Revenue		8300-8599	49,445,361.00	55,199,677.00	38,522,364.57	55,199,677.00	0.00	0.0%
4) Other Local Revenue		8600-8799	763,006.00	2,901,029.04	2,388,772.03	2,901,029.04	0.00	0.0%
5) TOTAL, REVENUES			98,570,780.00	148,662,138.14	83,034,963.57	148,662,138.14		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	33,761,834.00	57,007,509.43	39,980,109.90	57,007,509.43	0.00	0.0%
2) Classified Salaries		2000-2999	21,637,371.00	25,554,834.15	21,222,205.15	25,554,834.15	0.00	0.0%
3) Employee Benefits		3000-3999	30,864,612.00	39,500,271.53	29,924,745.97	39,500,271.53	0.00	0.0%
4) Books and Supplies		4000-4999	5,477,362.00	22,651,213.21	6,626,750.67	22,651,213.21	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,761,672.00	34,348,180.65	21,751,006.64	34,348,180.65	0.00	0.0%
6) Capital Outlay		6000-6999	98,223.00	2,740,301.27	1,055,000.98	2,740,301.27	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	9,758.39	0.00	9,758.39	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,446,524.00	2,888,963.70	222,663.82	2,888,963.70	0.00	0.0%
9) TOTAL, EXPENDITURES			114,047,598.00	184,701,032.33	120,782,483.13	184,701,032.33		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,476,818.00)	(36,038,894.19)	(37,747,519.56)	(36,038,894.19)		
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	32,998,190.00	0.00	32,998,190.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			31,677,907.00	34,598,190.00	1,600,000.00	34,598,190.00		

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	(1,440,704.19)	(36,147,519.56)	(1,440,704.19)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	10,574,498.00		10,574,498.00	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	10,574,498.00		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	10,574,498.00		10,574,498.00		
2) Ending Balance, June 30 (E + F1e)			16,201,089.00	9,133,793.81		9,133,793.81		
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	1,149,716.81		1,149,716.81		
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	7,984,077.00		7,984,077.00		
Education Jobs Fund	3205	9780		7,530,000.00		7,530,000.00		
Education Jobs Fund	3205	9780						
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	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	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	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	0.00	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	12,493,145.00	6,449,372.00	12,493,145.00	0.00	0.0%
Special Education Discretionary Grants		8182	705,040.00	973,231.00	597,022.00	973,231.00	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	58,729,849.00	31,401,045.32	58,729,849.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	452,546.00	474,419.00	220,582.05	474,419.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	3,139.00	2,931.00	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	8,816,525.10	3,452,874.60	8,816,525.10	0.00	0.0%
TOTAL, FEDERAL REVENUE			39,291,289.00	81,490,308.10	42,123,826.97	81,490,308.10	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	24,075,797.00	24,075,797.00	16,509,817.32	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	898,144.24	1,230,334.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	8,401,021.00	9,867,795.00	7,894,236.00	9,867,795.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	3,440,275.00	2,867,699.00	2,093,420.76	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		
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 Mater		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	810,525.00	405,262.50	810,525.00	0.00	0.0%
Healthy Start	6240	8590	0.00	196,945.00	196,945.00	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	7,376,903.00	5,532,610.00	7,376,903.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,632,778.00	8,040,081.00	4,952,455.74	8,040,081.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			49,445,361.00	55,199,677.00	38,522,364.57	55,199,677.00	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	3,916.91	0.00	3,916.91	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	2,897,112.13	2,388,772.03	2,897,112.13	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			763,006.00	2,901,029.04	2,388,772.03	2,901,029.04	0.00	0.0%
TOTAL, REVENUES			98,570,780.00	148,662,138.14	83,034,963.57	148,662,138.14	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	24,043,354.00	37,219,613.74	26,647,625.94	37,219,613.74	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,127,821.00	6,179,014.22	5,157,612.26	6,179,014.22	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,412,177.00	3,845,444.37	2,997,545.35	3,845,444.37	0.00	0.0%
Other Certificated Salaries		1900	5,178,482.00	9,763,437.10	5,177,326.35	9,763,437.10	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			33,761,834.00	57,007,509.43	39,980,109.90	57,007,509.43	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,768,177.00	5,695,217.72	6,193,332.65	5,695,217.72	0.00	0.0%
Classified Support Salaries		2200	12,349,201.00	13,289,592.82	10,319,040.63	13,289,592.82	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,458,428.00	2,654,507.02	1,996,016.39	2,654,507.02	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,352,060.00	1,933,393.27	1,424,193.35	1,933,393.27	0.00	0.0%
Other Classified Salaries		2900	709,505.00	1,982,123.32	1,289,622.13	1,982,123.32	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			21,637,371.00	25,554,834.15	21,222,205.15	25,554,834.15	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,744,961.00	4,282,855.88	3,147,164.71	4,282,855.88	0.00	0.0%
PERS		3201-3202	2,092,413.00	2,550,026.00	2,107,780.27	2,550,026.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,191,224.00	2,860,978.10	2,169,994.61	2,860,978.10	0.00	0.0%
Health and Welfare Benefits		3401-3402	16,714,407.00	20,664,626.29	14,742,683.32	20,664,626.29	0.00	0.0%
Unemployment Insurance		3501-3502	421,412.00	572,815.89	431,036.06	572,815.89	0.00	0.0%
Workers' Compensation		3601-3602	1,138,919.00	1,567,043.73	1,150,533.94	1,567,043.73	0.00	0.0%
OPEB, Allocated		3701-3702	4,791,882.00	6,141,154.41	5,783,562.40	6,141,154.41	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	731,020.00	787,083.60	351,339.40	787,083.60	0.00	0.0%
Other Employee Benefits		3901-3902	38,374.00	73,687.63	40,651.26	73,687.63	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			30,864,612.00	39,500,271.53	29,924,745.97	39,500,271.53	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	824,031.00	467,595.92	9,177.06	467,595.92	0.00	0.0%
Books and Other Reference Materials		4200	178,380.00	606,717.82	208,862.34	606,717.82	0.00	0.0%
Materials and Supplies		4300	4,261,682.00	17,090,863.41	4,061,620.82	17,090,863.41	0.00	0.0%
Noncapitalized Equipment		4400	213,269.00	4,486,036.06	2,347,090.45	4,486,036.06	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,477,362.00	22,651,213.21	6,626,750.67	22,651,213.21	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,385,729.00	20,271,281.85	15,520,700.94	20,271,281.85	0.00	0.0%
Travel and Conferences		5200	151,300.00	716,802.17	301,740.58	716,802.17	0.00	0.0%
Dues and Memberships		5300	2,100.00	26,900.00	27,405.50	26,900.00	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	37,332.30	36,145.93	37,332.30	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	485,443.00	1,418,114.42	939,973.71	1,418,114.42	0.00	0.0%
Transfers of Direct Costs		5710	(73,918.00)	115,494.29	41.01	115,494.29	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(43,850.00)	(31,752.97)	7,984.35	(31,752.97)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,814,805.00	11,682,739.21	4,856,104.83	11,682,739.21	0.00	0.0%
Communications		5900	19,752.00	111,269.38	60,909.79	111,269.38	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,761,672.00	34,348,180.65	21,751,006.64	34,348,180.65	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	879,315.09	207,595.67	879,315.09	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	886,924.28	225,537.25	886,924.28	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	968,349.15	621,868.06	968,349.15	0.00	0.0%
Equipment Replacement		6500	18,637.00	5,712.75	0.00	5,712.75	0.00	0.0%
TOTAL, CAPITAL OUTLAY			98,223.00	2,740,301.27	1,055,000.98	2,740,301.27	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	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	9,758.39	0.00	9,758.39	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	9,758.39	0.00	9,758.39	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,446,524.00	2,888,963.70	222,663.82	2,888,963.70	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			1,446,524.00	2,888,963.70	222,663.82	2,888,963.70	0.00	0.0%
TOTAL, EXPENDITURES			114,047,598.00	184,701,032.33	120,782,483.13	184,701,032.33	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	1,600,000.00	1,600,000.00	1,600,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,600,000.00	1,600,000.00	1,600,000.00	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	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	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			31,677,907.00	32,998,190.00	0.00	32,998,190.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			31,677,907.00	34,598,190.00	1,600,000.00	34,598,190.00	0.00	0.0%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 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	220,962,446.80	-7.09%	205,292,600.98	1.35%	208,065,298.80
2. Federal Revenues	8100-8299	81,490,308.10	-30.50%	56,634,066.10	0.00%	56,634,066.10
3. Other State Revenues	8300-8599	110,574,401.00	-1.16%	109,290,442.00	0.00%	109,290,442.00
4. Other Local Revenues	8600-8799	8,311,147.33	3.76%	8,623,528.46	0.00%	8,623,528.46
5. Other Financing Sources	8900-8999	10,761,355.00	35.59%	14,591,355.00	0.00%	14,591,355.00
6. Total (Sum lines A1 thru A5)		432,099,658.23	-8.72%	394,431,992.54	0.70%	397,204,690.36
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				180,133,085.21		171,855,893.49
b. Step & Column Adjustment				2,701,996.28		2,577,838.40
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(10,979,188.00)		4,848,963.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	180,133,085.21	-4.60%	171,855,893.49	4.32%	179,282,694.89
2. Classified Salaries						
a. Base Salaries				50,873,133.61		48,964,464.61
b. Step & Column Adjustment				763,097.00		734,466.97
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,671,766.00)		2,611,088.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	50,873,133.61	-3.75%	48,964,464.61	6.83%	52,310,019.58
3. Employee Benefits	3000-3999	102,705,423.97	2.22%	104,982,971.29	6.19%	111,476,819.15
4. Books and Supplies	4000-4999	28,024,843.68	0.32%	28,114,843.68	0.00%	28,114,843.68
5. Services and Other Operating Expenditures	5000-5999	58,373,387.95	0.48%	58,650,850.95	0.00%	58,650,850.95
6. Capital Outlay	6000-6999	3,032,696.87	0.00%	3,032,696.87	0.00%	3,032,696.87
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,634,758.39	0.00%	2,634,758.39	0.00%	2,634,758.39
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,105,851.74)	0.00%	(2,105,851.74)	0.00%	(2,105,851.74)
9. Other Financing Uses	7600-7699	10,747,227.00	0.00%	10,747,227.00	0.00%	10,747,227.00
10. Other Adjustments				(24,077,984.65)		(43,399,700.47)
11. Total (Sum lines B1 thru B10)		434,418,704.94	-7.28%	402,799,869.89	-0.51%	400,744,358.30
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,319,046.71)		(8,367,877.35)		(3,539,667.94)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		24,360,592.00		22,041,545.29		13,673,667.94
2. Ending Fund Balance (Sum lines C and D1)		22,041,545.29		13,673,667.94		10,134,000.00
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	1,694,716.81		545,000.00		545,000.00
b. Designated for Economic Uncertainties	9770	8,688,375.00		8,589,000.00		8,589,000.00
c. Fund Balance Designations	9775, 9780	11,658,453.48		1,000,000.00		1,000,000.00
d. Undesignated/Unappropriated Balance	9790	0.00		3,539,667.94		0.00
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		22,041,545.29		13,673,667.94		10,134,000.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties	9770	8,688,375.00		8,589,000.00		8,589,000.00
b. Undesignated/Unappropriated Amount	9790	0.00		3,539,667.94		0.00
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		8,688,375.00		12,128,667.94		8,589,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.00%		3.01%		2.14%
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?	No					
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 01, 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)						
		41,809.07		41,809.07		41,540.07
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		434,418,704.94		402,799,869.89		400,744,358.30
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		434,418,704.94		402,799,869.89		400,744,358.30
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)		8,688,374.10		8,055,997.40		8,014,887.17
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)		8,688,374.10		8,055,997.40		8,014,887.17
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 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	211,891,322.80				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,351.28	1.68%	6,458.28	1.80%	6,574.53
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		44,881.90	0.00%	44,881.90	-0.60%	44,612.90
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		285,057,513.83	1.68%	289,859,877.13	1.19%	293,308,849.44
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		1,844,293.00	0.00%	1,844,293.00	0.00%	1,844,293.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		286,901,806.83	1.67%	291,704,170.13	1.18%	295,153,142.44
f. Deficit Factor (Form RLI, line 16)		0.82037	-2.01%	0.80392	0.00%	0.80392
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		235,365,635.27	-0.36%	234,506,816.45	1.18%	237,279,514.27
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		(15,848,369.47)	0.00%	(15,848,369.47)	0.00%	(15,848,369.47)
i. Revenue Limit Transfers (Objects 8091 and 8097)		(9,071,124.00)	0.00%	(9,071,124.00)	0.00%	(9,071,124.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		1,445,181.00	-1024.86%	(13,365,846.00)	0.00%	(13,365,846.00)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		211,891,322.80	-7.40%	196,221,476.98	1.41%	198,994,174.80
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	55,374,724.00	-2.32%	54,090,765.00	0.00%	54,090,765.00
4. Other Local Revenues	8600-8799	5,410,118.29	5.77%	5,722,499.42	0.00%	5,722,499.42
5. Other Financing Sources	8900-8999	(23,836,835.00)	-16.07%	(20,006,835.00)	0.00%	(20,006,835.00)
6. Total (Sum lines A1k thru A5)		248,839,330.09	-5.15%	236,027,906.40	1.17%	238,800,604.22
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				123,125,575.78		113,993,271.42
b. Step & Column Adjustment				1,846,883.64		1,709,899.07
c. Cost-of-Living Adjustment						
d. Other Adjustments				(10,979,188.00)		4,848,963.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	123,125,575.78	-7.42%	113,993,271.42	5.75%	120,552,133.49
2. Classified Salaries						
a. Base Salaries				25,318,299.46		23,026,307.95
b. Step & Column Adjustment				379,774.49		345,394.62
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,671,766.00)		2,611,088.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,318,299.46	-9.05%	23,026,307.95	12.84%	25,982,790.57
3. Employee Benefits	3000-3999	63,205,152.44	-1.15%	62,480,679.12	5.09%	65,659,348.19
4. Books and Supplies	4000-4999	5,373,630.47	1.67%	5,463,630.47	0.00%	5,463,630.47
5. Services and Other Operating Expenditures	5000-5999	24,025,207.30	1.15%	24,302,670.30	0.00%	24,302,670.30
6. Capital Outlay	6000-6999	292,395.60	0.00%	292,395.60	0.00%	292,395.60
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,625,000.00	0.00%	2,625,000.00	0.00%	2,625,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,994,815.44)	0.00%	(4,994,815.44)	0.00%	(4,994,815.44)
9. Other Financing Uses	7600-7699	10,747,227.00	0.00%	10,747,227.00	0.00%	10,747,227.00
10. Other Adjustments (Explain in Section F below)				(2,674,376.48)		(8,290,108.02)
11. Total (Sum lines B1 thru B10)		249,717,672.61	-5.79%	235,261,989.94	3.01%	242,340,272.16
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(878,342.52)		765,916.46		(3,539,667.94)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,786,094.00		12,907,751.48		13,673,667.94
2. Ending Fund Balance (Sum lines C and D1)		12,907,751.48		13,673,667.94		10,134,000.00
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	545,000.00		545,000.00		545,000.00
b. Designated for Economic Uncertainties	9770	8,688,375.00		8,589,000.00		8,589,000.00
c. Fund Balance Designations	9775, 9780	3,674,376.48		1,000,000.00		1,000,000.00
d. Undesignated/Unappropriated Balance	9790	0.00		3,539,667.94		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		12,907,751.48		13,673,667.94		10,134,000.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
I. General Fund						
a. Designated for Economic Uncertainties	9770	8,688,375.00		8,589,000.00		8,589,000.00
b. Undesignated/Unappropriated Amount	9790	0.00		3,539,667.94		0.00
If GL data does not exist, key enter lines E2a and E2b.						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)		8,688,375.00		12,128,667.94		8,589,000.00

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.

2011-12: B1d, K-3 CSR increase from 24.9:1 to 29:1 at two grade levels; grades 4-6 from 33:1 to 34:1; grades 7-8 from 31:1 to 36:1; grades 9-12 from 35:1 to 40:1; reduce counselors; reduce one assistant principal at four high schools; 5% reduction on all. B2d, reduction of one hour for special education Instructional Aides, 5% reduction on all. B10 \$ 2.67 million is carryover from 2010-11 to help balance 2011-12. Co-curricular support and Transportation are reinstated. Board will be taking action on necessary budget adjustments for 2012-13. Carryover from 2011-12 will not be available for 2012-13.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 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	9,071,124.00	0.00%	9,071,124.00	0.00%	9,071,124.00
2. Federal Revenues	8100-8299	81,490,308.10	-30.50%	56,634,066.10	0.00%	56,634,066.10
3. Other State Revenues	8300-8599	55,199,677.00	0.00%	55,199,677.00	0.00%	55,199,677.00
4. Other Local Revenues	8600-8799	2,901,029.04	0.00%	2,901,029.04	0.00%	2,901,029.04
5. Other Financing Sources	8900-8999	34,598,190.00	0.00%	34,598,190.00	0.00%	34,598,190.00
6. Total (Sum lines A1 thru A5)		183,260,328.14	-13.56%	158,404,086.14	0.00%	158,404,086.14
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				57,007,509.43		57,862,622.07
b. Step & Column Adjustment				855,112.64		867,939.33
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	57,007,509.43	1.50%	57,862,622.07	1.50%	58,730,561.40
2. Classified Salaries						
a. Base Salaries				25,554,834.15		25,938,156.66
b. Step & Column Adjustment				383,322.51		389,072.35
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,554,834.15	1.50%	25,938,156.66	1.50%	26,327,229.01
3. Employee Benefits	3000-3999	39,500,271.53	7.60%	42,502,292.17	7.80%	45,817,470.96
4. Books and Supplies	4000-4999	22,651,213.21	0.00%	22,651,213.21	0.00%	22,651,213.21
5. Services and Other Operating Expenditures	5000-5999	34,348,180.65	0.00%	34,348,180.65	0.00%	34,348,180.65
6. Capital Outlay	6000-6999	2,740,301.27	0.00%	2,740,301.27	0.00%	2,740,301.27
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	9,758.39	0.00%	9,758.39	0.00%	9,758.39
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,888,963.70	0.00%	2,888,963.70	0.00%	2,888,963.70
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(21,403,608.17)		(35,109,592.45)
11. Total (Sum lines B1 thru B10)		184,701,032.33	-9.29%	167,537,879.95	-5.45%	158,404,086.14
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,440,704.19)		(9,133,793.81)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,574,498.00		9,133,793.81		0.00
2. Ending Fund Balance (Sum lines C and D1)		9,133,793.81		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	1,149,716.81				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	7,984,077.00				
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3c must agree with line D2)		9,133,793.81		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						

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.

Line B10, Education Jobs Fund will cover \$7,530,000 in 2011-12. 2012-13 assumes that there will be no carryover on restricted programs. The reductions will be on those programs that were on-time revenues ARRA: Title I, ARRA: IDEA and Education Jobs Fund were used during previous years. As one time revenues decrease, the expenditure will also decrease.

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.

2010-11 End of Year Projection
Charter Schools Special Revenue Fund
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 Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	8,192,462.00	8,192,462.00	4,272,325.24	8,192,462.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	810,834.00	218,601.49	810,834.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,081,341.00	1,265,633.00	887,044.84	1,265,633.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	264,779.54	244,151.95	264,779.54	0.00	0.0%
5) TOTAL, REVENUES			9,273,803.00	10,533,708.54	5,622,123.52	10,533,708.54		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,665,585.00	5,176,489.70	4,044,300.57	5,176,489.70	0.00	0.0%
2) Classified Salaries		2000-2999	719,467.00	766,532.00	641,251.15	766,532.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,266,439.00	2,359,029.00	2,199,364.89	2,359,029.00	0.00	0.0%
4) Books and Supplies		4000-4999	107,065.00	1,729,328.72	264,245.10	1,729,328.72	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,092,317.00	1,279,157.62	527,140.15	1,279,157.62	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	63,598.50	61,390.26	63,598.50	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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,850,873.00	11,374,135.54	7,737,692.12	11,374,135.54		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			422,930.00	(840,427.00)	(2,115,568.60)	(840,427.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	260,373.00	1,385,858.00	0.00	1,385,858.00	0.00	0.0%
b) Transfers Out		7600-7629	629,415.00	652,870.00	23,455.00	652,870.00	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			(369,042.00)	732,988.00	(23,455.00)	732,988.00		

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)			53,888.00	(107,439.00)	(2,139,023.60)	(107,439.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	131,588.00	422,538.00		422,538.00	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)			131,588.00	422,538.00		422,538.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			131,588.00	422,538.00		422,538.00		
2) Ending Balance, June 30 (E + F1e)			185,476.00	315,099.00		315,099.00		
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	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	185,476.00	185,476.00		185,476.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	129,623.00		129,623.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	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	2,436,007.00	210,075.80	2,436,007.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	70,818.00	62,551.08	70,818.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,607,500.00	3,210,807.28	1,570,363.60	3,210,807.28	0.00	0.0%
5) TOTAL REVENUES			2,607,500.00	5,717,632.28	1,842,990.48	5,717,632.28		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,013,149.00	4,161,507.29	3,457,757.45	4,161,507.29	0.00	0.0%
2) Classified Salaries		2000-2999	1,270,532.00	2,289,158.61	1,890,879.62	2,289,158.61	0.00	0.0%
3) Employee Benefits		3000-3999	1,833,425.00	3,093,726.96	2,483,493.55	3,093,726.96	0.00	0.0%
4) Books and Supplies		4000-4999	1,573,788.00	1,064,650.03	496,022.40	1,064,650.03	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	601,242.00	1,336,509.39	767,193.89	1,336,509.39	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	29,018.00	29,017.19	29,018.00	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	400,126.00	436,495.00	20,949.24	436,495.00	0.00	0.0%
9) TOTAL EXPENDITURES			8,692,262.00	12,411,065.28	9,145,313.34	12,411,065.28		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,084,762.00)	(6,693,433.00)	(7,302,322.86)	(6,693,433.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	8,284,762.00	8,284,762.00	6,701,666.00	8,284,762.00	0.00	0.0%
b) Transfers Out		7600-7629	2,200,000.00	2,408,000.00	0.00	2,408,000.00	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			6,084,762.00	5,876,762.00	6,701,666.00	5,876,762.00		

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	(816,671.00)	(600,656.86)	(816,671.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	2,637,740.00		2,637,740.00	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	2,637,740.00		2,637,740.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,637,740.00		2,637,740.00		
2) Ending Balance, June 30 (E + F1e)			0.00	1,821,069.00		1,821,069.00		
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	0.00	0.00		0.00		
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	1,821,069.00		1,821,069.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	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	9,775,247.00	11,460,744.00	6,772,768.01	11,460,744.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,695,348.00	7,160,332.00	2,993,020.00	7,160,332.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,324,347.00	2,333,546.00	1,453,507.29	2,333,546.00	0.00	0.0%
5) TOTAL, REVENUES			18,794,942.00	20,954,622.00	11,219,295.30	20,954,622.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,207,251.00	6,434,327.21	5,068,396.79	6,434,327.21	0.00	0.0%
2) Classified Salaries		2000-2999	4,741,402.00	4,867,607.85	3,941,227.93	4,867,607.85	0.00	0.0%
3) Employee Benefits		3000-3999	6,303,470.00	6,537,356.55	5,363,047.97	6,537,356.55	0.00	0.0%
4) Books and Supplies		4000-4999	523,126.00	1,538,476.65	689,577.21	1,538,476.65	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	322,546.00	619,708.68	242,810.80	619,708.68	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	413,777.32	278,809.87	413,777.32	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	697,147.00	682,511.74	5,263.87	682,511.74	0.00	0.0%
9) TOTAL, EXPENDITURES			18,794,942.00	21,093,766.00	15,589,134.44	21,093,766.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(139,144.00)	(4,369,839.14)	(139,144.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	18,606.00	1,606.00	18,606.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	17,000.00	0.00	17,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	1,606.00	1,606.00	1,606.00		

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	(137,538.00)	(4,368,233.14)	(137,538.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	3,303,798.00		3,303,798.00	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	3,303,798.00		3,303,798.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,303,798.00		3,303,798.00		
2) Ending Balance, June 30 (E + F1e)			0.00	3,166,260.00		3,166,260.00		
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	0.00	0.00		0.00		
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	3,166,260.00		3,166,260.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	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	14,708,584.00	15,139,249.00	7,692,067.59	15,139,249.00	0.00	0.0%
3) Other State Revenue		8300-8599	848,565.00	848,565.00	758,735.16	848,565.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,899,383.00	2,899,383.00	1,260,840.98	2,899,383.00	0.00	0.0%
5) TOTAL, REVENUES			18,456,532.00	18,887,197.00	9,711,643.73	18,887,197.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,977,600.00	7,160,950.00	5,075,577.34	7,160,950.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,451,016.00	3,472,787.00	2,643,043.69	3,472,787.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,931,747.00	6,915,346.17	5,694,210.81	6,915,346.17	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	94,368.00	133,282.84	75,841.18	133,282.84	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	217,985.99	216,568.93	217,985.99	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	966,845.00	986,845.00	705,671.13	986,845.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,420,576.00	18,887,197.00	14,410,913.08	18,887,197.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,956.00	0.00	(4,699,269.35)	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)			35,956.00	0.00	(4,699,269.35)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	4,755,351.00		4,755,351.00	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	4,755,351.00		4,755,351.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	4,755,351.00		4,755,351.00		
2) Ending Balance, June 30 (E + F1e)			35,956.00	4,755,351.00		4,755,351.00		
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	0.00	0.00		0.00		
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	35,956.00	4,755,351.00		4,755,351.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	0.00	0.00				

2010-11 End of Year Projection
Deferred Maintenance Fund
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 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	0.00	269,413.56	269,413.53	269,413.56	0.00	0.0%
5) TOTAL, REVENUES			0.00	269,413.56	269,413.53	269,413.56		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	54,286.00	73,298.00	54,045.74	73,298.00	0.00	0.0%
3) Employee Benefits		3000-3999	31,913.00	31,913.00	24,112.16	31,913.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	394,006.83	248,238.26	394,006.83	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	230,661.55	134,208.48	230,661.55	0.00	0.0%
6) Capital Outlay		6000-6999	1,553,831.00	1,299,364.18	655,464.89	1,299,364.18	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,640,030.00	2,029,243.56	1,116,069.53	2,029,243.56		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,640,030.00)	(1,759,830.00)	(846,656.00)	(1,759,830.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	1,075,000.00	1,075,000.00	1,075,000.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	4,675,000.00	4,675,000.00	4,675,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,000,000.00)	(3,600,000.00)	(3,600,000.00)	(3,600,000.00)		

2010-11 End of Year Projection
Deferred Maintenance Fund
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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,640,030.00)	(5,359,830.00)	(4,446,656.00)	(5,359,830.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,640,030.00	3,619,830.00		3,619,830.00	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)			2,640,030.00	3,619,830.00		3,619,830.00		
d) Other Restatements		9795	0.00	2,075,000.00		2,075,000.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,640,030.00	5,694,830.00		5,694,830.00		
2) Ending Balance, June 30 (E + F1e)			0.00	335,000.00		335,000.00		
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	0.00	0.00		0.00		
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	335,000.00		335,000.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	0.00	0.00				

CAPITAL PROJECTS FUNDS

Definition:

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	410,230.00	589,409.66	176,310.87	589,409.66	0.00	0.0%
5) TOTAL, REVENUES			410,230.00	589,409.66	176,310.87	589,409.66		
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	323,829.00	156,477.46	323,829.00	0.00	0.0%
3) Employee Benefits		3000-3999	90,653.00	90,653.00	42,141.08	90,653.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	122,532.03	118,648.52	122,532.03	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,500,950.00	2,871,599.00	599,052.64	2,871,599.00	0.00	0.0%
6) Capital Outlay		6000-6999	6,483,008.00	45,898,447.63	1,992,743.50	45,898,447.63	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	47,323,392.73	47,323,392.28	47,323,392.73	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			9,398,440.00	96,630,453.39	50,232,455.48	96,630,453.39		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,988,210.00)	(96,041,043.73)	(50,056,144.61)	(96,041,043.73)		
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	47,663,668.00	47,663,668.06	47,663,668.00	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	47,663,668.00	47,663,668.06	47,663,668.00		

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)			(8,988,210.00)	(48,377,375.73)	(2,392,476.55)	(48,377,375.73)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	36,471,482.00	59,367,120.00		59,367,120.00	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)			36,471,482.00	59,367,120.00		59,367,120.00		
d) Other Restatements		9795	0.00	(2,075,000.00)		(2,075,000.00)	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,471,482.00	57,292,120.00		57,292,120.00		
2) Ending Balance, June 30 (E + F1e)			27,483,272.00	8,914,744.27		8,914,744.27		
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	0.00	0.00		0.00		
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	27,482,273.00	8,914,744.27		8,914,744.27		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	999.00	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	2,463,722.00	2,463,722.00	1,274,274.86	2,463,722.00	0.00	0.0%
5) TOTAL, REVENUES			2,463,722.00	2,463,722.00	1,274,274.86	2,463,722.00		
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	74,197.00	46,099.20	74,197.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	164,700.00	135,407.15	164,700.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,405,000.00	2,405,000.00	2,405,000.00	2,405,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,405,000.00	2,643,897.00	2,586,506.35	2,643,897.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES. (A5 - B9)			58,722.00	(180,175.00)	(1,312,231.49)	(180,175.00)		
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)			58,722.00	(180,175.00)	(1,312,231.49)	(180,175.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,213,271.00	4,689,564.00		4,689,564.00	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)			4,213,271.00	4,689,564.00		4,689,564.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,213,271.00	4,689,564.00		4,689,564.00		
2) Ending Balance, June 30 (E + F1e)			4,271,993.00	4,509,389.00		4,509,389.00		
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	0.00	0.00		0.00		
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	4,271,993.00	4,509,389.00		4,509,389.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	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	572,374.00	572,374.00	572,374.00	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	572,374.00	572,374.00	572,374.00		
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	572,374.00	0.00	572,374.00	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	572,374.00	0.00	572,374.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	572,374.00	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)			0.00	0.00	572,374.00	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) 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	0.00	0.00		0.00		
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	0.00		0.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			0.00	0.00				

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 Local Education Agency (LEA), normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Retiree Benefits Fund and Self-Insurance Fund, which includes the Dental/Vision Fund.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8089	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	9,225,664.00	8,076,187.84	9,225,664.00	0.00	0.0%
5) TOTAL, REVENUES			8,350,000.00	9,225,664.00	8,076,187.84	9,225,664.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	246,346.00	248,344.00	239,757.15	248,344.00	0.00	0.0%
3) Employee Benefits		3000-3999	121,198.00	121,400.00	105,083.83	121,400.00	0.00	0.0%
4) Books and Supplies		4000-4999	45,000.00	42,800.00	7,929.60	42,800.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	7,533,500.00	7,533,500.00	7,268,596.66	7,533,500.00	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			7,946,044.00	7,946,044.00	7,621,367.24	7,946,044.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			403,956.00	1,279,620.00	454,820.60	1,279,620.00		
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	1,900,000.00	1,900,000.00	0.00	1,900,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,900,000.00)	(1,900,000.00)	0.00	(1,900,000.00)		

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 NET ASSETS (C + D4)			(1,496,044.00)	(620,380.00)	454,820.60	(620,380.00)		
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	5,888,812.00	5,802,423.00		5,802,423.00	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)			5,888,812.00	5,802,423.00		5,802,423.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			5,888,812.00	5,802,423.00		5,802,423.00		
2) Ending Net Assets, June 30 (E + F1e)			4,392,768.00	5,182,043.00		5,182,043.00		
Components of Ending Net Assets								
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	0.00	0.00		0.00		
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	4,392,768.00	5,182,043.00		5,182,043.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	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	20,370,000.00	20,370,000.00	15,548,956.60	20,370,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,370,000.00	20,370,000.00	15,548,956.60	20,370,000.00		
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	20,510,000.00	20,510,000.00	13,944,744.31	20,510,000.00	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			20,510,000.00	20,510,000.00	13,944,744.31	20,510,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(140,000.00)	(140,000.00)	1,604,212.29	(140,000.00)		
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)			(140,000.00)	(140,000.00)	1,604,212.29	(140,000.00)		
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	4,900,100.00	8,021,967.00		8,021,967.00	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)			4,900,100.00	8,021,967.00		8,021,967.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			4,900,100.00	8,021,967.00		8,021,967.00		
2) Ending Net Assets, June 30 (E + F1e)			4,760,100.00	7,881,967.00		7,881,967.00		
Components of Ending Net Assets								
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	0.00	0.00		0.00		
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	4,760,100.00	7,881,967.00		7,881,967.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	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	29,333.37	29,333.37	29,010.40	29,010.40	(322.97)	-1%
2. Special Education	1,233.60	1,233.60	1,242.33	1,242.33	8.73	1%
HIGH SCHOOL						
3. General Education	10,994.87	10,994.87	10,980.66	10,980.66	(14.21)	0%
4. Special Education	602.66	602.66	575.68	575.68	(26.98)	-4%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	35.50	35.50	31.15	31.15	(4.35)	-12%
7. TOTAL, K-12 ADA	42,200.00	42,200.00	41,840.22	41,840.22	(359.78)	-1%
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)	42,200.00	42,200.00	41,840.22	41,840.22	(359.78)	-1%
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)	2,715.27	2,715.27	3,041.68	3,041.68	326.41	12%
b. All Other Block Grant Funded Charters	777.97	777.97	852.68	852.68	74.71	10%
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)	3,493.24	3,493.24	3,894.36	3,894.36	401.12	11%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), currently in effect for a five-year period from 2008-09 through 2012-13.

End of Year Projection
2010-11 INTERIM REPORT
Cashflow Worksheet

	Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
A. BEGINNING CASH	9110	3,401,027.95	17,631,261.33	(3,611,084.84)	(7,724,191.28)	(25,992,774.80)	(22,018,560.96)
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	746,644.49	30,468.54	10,631.88	364,832.39	477,612.53	10,311.57
Principal Apportionment	8010-8019	10,937,965.00	11,669,550.00	11,669,550.00	12,599,495.00	10,749,329.00	44,264,764.00
Miscellaneous Funds	8080-8099	84,073.25	120,828.32	(56,303.35)	(570,185.99)	157,029.46	(690,337.47)
Federal Revenue	8100-8299	4,446,562.00	722,011.82	8,276,056.85	295,046.51	450,324.72	8,346,403.46
Other State Revenue	8300-8599		117,375.19	1,177,375.19	3,824,382.49	24,842,365.00	17,421,667.70
Other Local Revenue	8600-8799	103,342.22	226,065.04	198,331.66	180,941.45	1,752,132.56	863,469.37
Interfund Transfers In	8910-8929			1,600,000.00	23,455.00		
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		5,380,621.96	12,037,338.72	21,815,642.23	16,717,966.85	38,428,793.27	70,216,278.63
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	1,871,312.61	3,673,060.61	16,261,594.97	16,143,639.28	16,906,577.29	16,670,267.25
Classified Salaries	2000-2999	2,498,972.57	3,534,762.85	4,512,779.78	4,530,977.33	4,573,622.65	4,587,764.06
Employee Benefits	3000-3999	1,760,302.11	2,595,285.68	8,704,987.81	10,049,245.19	9,712,794.35	9,887,172.10
Books, Supplies and Services	4000-5999	4,236,813.21	3,122,807.26	5,801,796.17	6,701,190.33	3,626,762.16	3,491,611.54
Capital Outlay	6000-6599		43,000.00	689,301.22	72,759.40	174,065.42	13,768.31
Other Outgo	7000-7499	392,500.55	(39,080.28)	(59,921.14)	10,369.21	(162,553.25)	(63,671.19)
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/ Non Expenditures							
TOTAL DISBURSEMENTS		10,759,901.05	12,929,836.12	35,910,538.81	37,508,180.74	34,831,268.62	34,586,912.07
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	28,177,539.07	17,696,959.52	10,705,924.12	2,706,087.68	404,677.08	3,544,229.85
Accounts Payable	9500	8,568,026.60	38,046,808.29	724,133.98	184,457.31	27,987.89	40,735.77
TOTAL PRIOR YEAR TRANSACTIONS		19,609,512.47	(20,349,848.77)	9,981,790.14	2,521,630.37	376,689.19	3,503,494.08
E. NET INCREASE/DECREASE (B - C + D)		14,230,233.38	(21,242,346.17)	(4,113,106.44)	(18,268,583.52)	3,974,213.84	39,132,860.64
F. ENDING CASH (A + E)		17,631,261.33	(3,611,084.84)	(7,724,191.28)	(25,992,774.80)	(22,018,560.96)	17,114,299.68
G. ENDING CASH, PLUS ACCRUALS							

	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	17,114,299.68	24,122,489.38	(9,973,289.32)	(28,710,147.35)	13,995,500.45	68,751,239.39		
B. RECEIPTS								
Revenue Limit Sources								
Property Taxes	36,121,287.81	103,109.75	53,009.25	215,662.89	25,188,628.90	0.00		63,322,200.00
Principal Apportionment	0.00	1,342,517.00	0.00	21,398,734.88	2,669,596.48	0.00	45,562,393.44	161,194,344.80
Miscellaneous Funds	87,912.41	(432,149.77)	(332,304.52)	84,176.23	(895,134.28)	(1,103,974.54)	(7,727.75)	(3,554,098.00)
Federal Revenue	792,119.46	5,479,505.01	11,484,880.07	1,830,917.07	14,996,262.96	18,585,731.31	5,784,486.86	81,490,308.10
Other State Revenue	6,791,176.85	6,504,232.36	6,332,361.51	10,358,284.39	2,699,945.40	2,865,783.37	28,816,826.74	110,574,401.00
Other Local Revenue	375,441.52	1,790,797.78	710,468.47	1,022,783.91	975,189.14	112,184.21		8,311,147.33
Interfund Transfers In	3,075,000.00					4,937,415.00		9,635,870.00
All Other Financing Sources						1,125,485.00	1,125,485.00	2,250,970.00
Other Receipts/Non-Revenue				45,000,000.00	50,030,950.00			95,030,950.00
TOTAL RECEIPTS	47,242,938.05	14,788,012.13	18,248,414.78	79,910,559.37	95,665,438.60	26,522,624.35	81,281,464.29	528,256,093.23
C. DISBURSEMENTS								
Certificated Salaries	16,755,592.92	16,691,067.26	17,856,096.99	17,057,262.13	19,436,610.42	19,436,610.42	1,373,393.05	180,133,085.20
Classified Salaries	4,578,698.43	4,441,737.69	4,716,895.16	4,625,238.94	3,903,327.49	3,903,327.49	465,029.18	50,873,133.62
Employee Benefits	9,774,518.57	9,778,863.02	9,948,935.78	9,811,169.33	9,991,974.94	10,472,011.27	218,463.82	102,705,423.97
Books, Supplies and Services	4,524,940.61	6,042,338.58	6,926,210.09	4,872,901.36	8,270,773.06	8,180,022.44	20,600,064.82	86,398,231.63
Capital Outlay	10,321.67	(5,553.09)	4,572.50	144,967.18	0.00	0.00	1,885,494.26	3,032,696.87
Other Outgo	(45,117.63)	2,555,886.90	(2,112,808.42)	811,280.22	0.00	(757,978.32)	0.00	528,906.65
Interfund Transfers Out	7,776,666.00	0.00	0.00	1,606.00	579,933.35	2,389,021.65	0.00	10,747,227.00
All Other Financing Uses								0.00
Other Disbursements/								0.00
Non Expenditures								0.00
TOTAL DISBURSEMENTS	43,375,620.57	39,504,340.36	37,339,602.10	37,324,425.16	42,182,619.26	43,623,014.95	24,542,445.13	434,418,704.94
D. PRIOR YEAR TRANSACTIONS								
Accounts Receivable	3,101,788.29	6,355,691.02	361,377.59	148,081.50	1,278,012.93	1,278,012.93	0.00	75,758,381.58
Accounts Payable	(39,083.93)	15,735,141.49	7,048.30	28,567.91	5,093.33	1,150,074.56	0.00	64,478,991.50
TOTAL PRIOR YEAR TRANSACTIONS	3,140,872.22	(9,379,450.47)	354,329.29	119,513.59	1,272,919.60	127,938.37	0.00	11,279,390.08
E. NET INCREASE/DECREASE (B - C + D)	7,008,189.70	(34,095,778.70)	(18,736,858.03)	42,705,647.80	54,755,738.94	(16,972,452.23)	56,739,019.16	105,116,778.37
F. ENDING CASH (A + E)	24,122,489.38	(9,973,289.32)	(28,710,147.35)	13,995,500.45	68,751,239.39	51,778,787.16		108,517,806.32
G. ENDING CASH, PLUS ACCRUALS								

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	6,376.28	6,376.28	6,376.28
2. Inflation Increase	0041	(25.00)	(25.00)	(25.00)
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,351.28	6,351.28	6,351.28
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,351.28	6,351.28	6,351.28
b. Revenue Limit ADA	0033	44,915.14	44,881.90	44,881.90
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	285,268,630.38	285,057,513.83	285,057,513.83
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	843,201.00	897,744.00	897,744.00
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	892,006.00	946,549.00	946,549.00
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	287,003,837.38	286,901,806.83	286,901,806.83
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.81655	0.82037	0.82037
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	234,352,983.41	235,365,635.27	235,365,635.27
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	1,594,684.00	1,630,823.00	1,630,823.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	1,745,712.00	1,771,478.00	1,771,478.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(151,028.00)	(140,655.00)	(140,655.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	234,201,955.41	235,224,980.27	235,224,980.27

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587, 0660	66,139,700.00	62,824,900.00	62,824,900.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	497,300.00	497,300.00	497,300.00
28. Less: Charter Schools In-lieu Taxes	0595	5,056,360.00	5,325,576.00	5,325,576.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	61,580,640.00	57,996,624.00	57,996,624.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	13,413,433.00	15,848,369.47	15,848,369.47
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	159,207,882.41	161,379,986.80	161,379,986.80
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	185,642.00	185,642.00	185,642.00
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	---	(10,381,200.00)	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(10,566,842.00)	(185,642.00)	(185,642.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	148,641,040.41	161,194,344.80	161,194,344.80

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