



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.2

**Meeting Date:** December 14, 2011

**Subject:** 2011-12 First 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 Support Unit

**Recommendation:** Approve the 2011-12 First Interim Financial Report with a Qualified Certification.

**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 first of two interim financial reports presented to the Board of Education for the 2011-12 year. The report provides financial information as of October 31, 2011.

**Financial Considerations:** It is still unknown if the district will be facing mid-year revenue reductions. At this time, without any mid-year revenue reductions, the 2011-12 budget is balanced and the district believes it will end the current year in a positive financial condition. Due to anticipated reduced revenues of \$250 per Average Daily Attendance, transportation revenue reductions, declining enrollment and increased costs for the two subsequent years, the district is filing a “qualified” certification status. This status indicates that the district cannot certify that it will meet its financial obligations for the current fiscal year and two subsequent years. As required for a “positive” certification by the Sacramento County Office of Education, Board action must be taken on all necessary budget adjustments for 2012-13 and 2013-14 and the district must maintain its required 2% reserve for economic uncertainties.

**Documents Attached:**

1. Executive Summary
2. 2011-12 First 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

2011-12 First Interim Financial Report

December 14, 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 subsequent fiscal years. A qualified certification means that the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. A negative certification would mean that the district is unable to meet its financial obligations for the remainder of the current fiscal year or for the future fiscal year.

Over the past several years, as the impact of declining enrollment and reduced state funding has resulted in severe budget reductions, the district has submitted its interim reports as "Qualified" and the Sacramento County Office of Education has agreed with the recommendation. The district will again be submitting its First Interim Report with a "Qualified" status. While the budget is balanced for the 2011-12 fiscal year, it is still unknown whether mid-year budget reductions will impact the district. It is anticipated that there will be significant revenue reductions either mid-year or impacting the 2012-13 fiscal year. The Board will need to approve expenditure reductions to maintain a balanced budget for 2012-13 and 2013-14. When a district submits a "Qualified" interim report, they are required by Education Code to submit a Third Interim Report by June 1. This report reflects the period ending April 30 and provides projections of district funds and cash balances.

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

### II. Driving Governance:

- Education Code section 42130 requires the Superintendent to submit two reports to the Board of Education during each fiscal year. The first report shall cover the financial and budgetary status of the district for the period ending October 31. The second report shall cover the period ending January 31. All reports required shall be in a format or on forms prescribed by the Superintendent of Public Instruction.

# **Board of Education Executive Summary**

## **Administrative Services**

2011-12 First Interim Financial Report

December 14, 2011

- Education Code section 42131 requires the Board of Education to certify, in writing, whether the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the subsequent fiscal year. Certifications shall be based on the Board's assessment of the district budget. Certifications shall be classified as positive, qualified or negative. This education code section also outlines the role of the County Office of Education.
- Education Code section 42131 (3)(e) directs districts to provide additional reports to the County Office of Education as of June 1 if a Qualified or Negative Certification is reported as of the Second Interim Report.

### **III. Budget:**

The budget is a fluid document and while the budget is balanced for 2011-12, there are many unknowns at this time. In preparing the assumptions for the multi-year projections items such as one-time funds used to balance 2011-12, increased costs for step and column salary increases as well as health benefit increases must be factored in. Revenue reductions based on state projections as well as declining enrollment are included in the multi-year projections. Staff continue to closely monitor enrollment, average daily attendance, state revenue and other areas that could impact the budget in the current or outlying years. The First Interim Financial Report includes assumptions and projections made with the best available information.

### **IV. Goals, Objectives and Measures:**

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

### **V. Major Initiatives:**

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

### **VI. Results:**

Budget development for 2012-13 will follow the calendar approved by the Board. Required Board actions will take place in order to ensure a balanced Adopted Budget is in place on or before July 1, 2012.

# **Board of Education Executive Summary**

## **Administrative Services**

2011-12 First Interim Financial Report

December 14, 2011

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### **VII. Lessons Learned/Next Steps:**

- Follow the approved calendar with adjustments made as necessary.
- Continue to monitor the state budget and its impact on the district finances.
- Continue to engage stakeholders in the budget development process through community budget meetings.
- Meet and communicate with bargaining unit partners



# **2011-12 First Interim Financial Report**

**For the Period Ending October 31, 2011**



## **Our Vision**

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

Board of Education  
December 14, 2011

# **Sacramento City Unified School District**

## **Board of Education**

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Jeff Cuneo, 2<sup>nd</sup> Vice President, Area 2  
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Jess Serna, 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

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# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT - BUDGET SERVICES

## ESTIMATED FINANCIAL PROJECTION FACTORS

	2011-12	2012-13	2013-14
State Statutory COLA – Revenue Limit	2.24%	0.00%	0.00%
K-12 Revenue Limit Deficit	19.754%	19.754%	19.754%
State Categorical Funding (including adult education, deferred maintenance and ROC/P)			
Tier I, II and III	0.00%	0.00%	0.00%
California Consumer Price Index (CPI)	3.20%	2.80%	3.00%

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

### REVENUES:

#### Revenue Limit

- 2011-12 funded on 41,838 Average Daily Attendance (ADA) same as 2010-11, assumes flat funding per ADA.
- 2012-13 assumes declining enrollment with a decrease of 475 ADA, and decrease of \$250 per ADA.
- 2013-14 assumes same ADA as 2012-13

#### Federal Revenues

- Maintained at 2010-11 funding levels for regular programs. Years 2011-12, 2012-13 and 2013-14 reflect the decrease of appropriate ARRA funds (Special Education, Title I and Stabilization), 2011-12 reflects three percent decrease in Title I and 20% decrease in Title II.

### OTHER STATE REVENUES:

#### Special Education & Transportation

- 2011-12 Special Education and Transportation funding at same ratio as 2010-11.
- For 2011-12, 2012-13 and 2013-14 encroachment is fully supported by the General Fund.
- Transportation assumes 50% reduction in 2012-13.

#### State Categorical Programs

- Based on state flexibility provisions, appropriate adjustments have been made for Tier III programs. Based on 2007-08 funding minus 20%. Same funding as 2010-11.
- 2012-2013 assumes loss of QEIA funding on seven schools.

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

### **Class Size Reduction**

- 2011-12 24.94:1 class size ratio with 20% penalty for grades K-1 and 29:1 with 30% penalty for grades 2-3
- 2012-13 and 2013-14 assumes K-3 CSR at 29:1 with 30% penalty.

### **Lottery**

- Projected at \$130 per ADA for 2011-12 and outlying years.

## **LOCAL REVENUES:**

### **Interest**

- Based on cash flow projections.

### **Other Local Revenue**

- Assumed similar level of funding in outlying years.

## **EXPENDITURES:**

### **Certificated Salaries**

- Certificated staffing is based on 2011-12 staffing levels after negotiations and increase two grades K-3 to 29:1.
- 2012-13 and 2013-14 include assumptions for budget balancing actions.
- Salaries commensurate with approved salary schedules and contractual agreements. Includes increases for salary schedule step and column movement less attrition credit and proposed salary decreases.

### **Classified Salaries**

- Classified staffing is based on 2011-12 staffing levels which include decreases for staff reductions due to budget constraints.
- 2012-13 and 2013-14 include assumptions for budget balancing actions.
- Salaries are commensurate with approved salary schedules and contractual agreements. Includes salary schedule step movement less attrition credit and proposed salary decreases.

### **Employee Benefits**

- Estimated Statutory Benefits – Certificated: 13.19%
- Estimated Statutory Benefits – Classified: 24.16%
- 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 2011-12 participation. The district does not regularly pre-fund the future cost of post-retirement benefits. A negotiated agreement with SCTA includes a contribution from employees towards post-retirement benefits.

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

- No projected increases in supplies, services or capital outlay.

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

### **Indirect Support**

- Consistently applied to each program as allowed by law.
- 3.31% approved rate for 2011-12, and 2.67% for 2012-13.

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

- Contributions to Restricted Programs – 2011-12 budget and outlying years includes contributions to cover program encroachments from the general unrestricted budget for the Special Education, Routine Restricted Maintenance, Home-to-School Transportation and Special Education Transportation programs.
- Transfers to Charter Schools – In Lieu Property Taxes.

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

- 2011-12 includes assumptions to recover from the use of one-time funds: America Recovery and Reinvestment Act, Title I and IDEA.
- Maintain flexibility from Tier III programs
- 2012-13 includes assumptions to recover from the use of one-time funds to balance 2011-12. One-time funds include using \$7.54 million from Federal Education Jobs Fund and \$2.77 million from 2010-11 carryover and one time contributions for furlough days.

## **BEGINNING BALANCE/RESERVES:**

### **Beginning Balance**

- Based on 2010-11 Actual Ending Fund Balance.

### **Reserves**

- The 2011-12, 2012-13 and 2013-14 projections fund the 2% General Fund Reserve for Economic Uncertainty provided steps are taken to reach budget reduction goals.

## 2011-12 BUDGET OVERVIEW

### BUDGET OVERVIEW

Sacramento City Unified School District financial goal is to maintain the required level of reserve, maximize district revenues and ensure district revenues are used to achieve the educational goals of the district. These documents reflect revisions to the budget for 2011-12 and multi-year projections for 2012-13 and 2013-14.

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

Three conditions impact the Sacramento City Unified School District Budget:

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

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

Signed: \_\_\_\_\_  
District Superintendent or Designee

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

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

To the County Superintendent of Schools:

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

Meeting Date: December 14, 2011

Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

\_\_\_\_ POSITIVE CERTIFICATION

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

X QUALIFIED CERTIFICATION

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

\_\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Gerardo Castillo, CPA

Telephone: (916) 643-9405

Title: Director of Budget Services

E-mail: gerardo-castillo@sac-city.edu

### Criteria and Standards Review Summary

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

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



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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2010-11) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

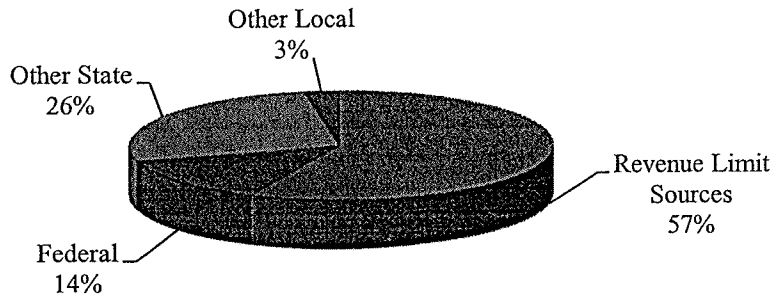
## GENERAL FUND

### General Fund Definition

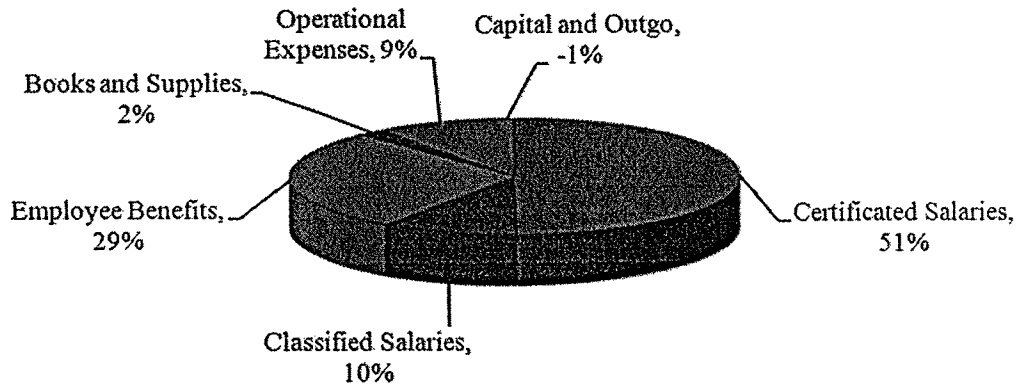
The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in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

## Revenues and Expenditures - Summary

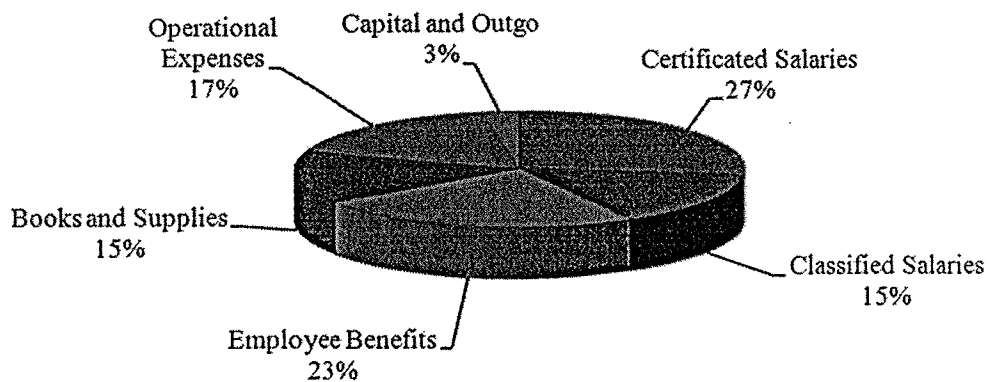
### 2011-12 Revenues General Fund All Resources



### 2011-12 Expenditures Unrestricted Funds



### 2011-12 Expenditures Restricted Funds



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	223,112,071.76	223,112,071.76	18,920,395.70	223,112,071.76	0.00	0.0%
2) Federal Revenue		8100-8299	37,991,069.00	54,236,040.54	8,791,837.16	54,236,040.54	0.00	0.0%
3) Other State Revenue		8300-8599	96,226,522.13	103,791,408.13	23,766,044.90	103,791,408.13	0.00	0.0%
4) Other Local Revenue		8600-8799	6,315,460.00	10,568,517.00	3,224,872.67	10,568,517.00	0.00	0.0%
5) TOTAL, REVENUES			363,645,122.89	391,708,037.43	54,703,150.43	391,708,037.43		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	155,941,896.02	169,971,033.11	36,999,581.08	169,971,033.11	0.00	0.0%
2) Classified Salaries		2000-2999	49,118,660.00	50,770,923.65	14,677,076.12	50,770,923.65	0.00	0.0%
3) Employee Benefits		3000-3999	103,588,613.60	109,858,000.80	25,171,150.59	109,858,000.80	0.00	0.0%
4) Books and Supplies		4000-4999	9,529,699.33	30,424,468.26	3,503,229.05	30,424,468.26	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	43,997,768.62	52,068,362.29	14,445,718.86	52,068,362.29	0.00	0.0%
6) Capital Outlay		6000-6999	233,390.00	2,280,661.80	404,792.88	2,280,661.80	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,125,000.00	2,164,020.60	33,142.92	2,164,020.60	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,749,996.00)	(1,806,552.00)	(241,228.55)	(1,806,552.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			362,785,031.57	415,730,918.51	94,993,462.95	415,730,918.51		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			860,091.32	(24,022,881.08)	(40,290,312.52)	(24,022,881.08)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,930,254.00	2,930,254.00	0.00	2,930,254.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,930,254.00	2,930,254.00	0.00	2,930,254.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,790,345.32	(21,092,627.08)	(40,290,312.52)	(21,092,627.08)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,293,904.68	34,399,423.84		34,399,423.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,293,904.68	34,399,423.84		34,399,423.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,293,904.68	34,399,423.84		34,399,423.84		
2) Ending Balance, June 30 (E + F1e)			24,084,250.00	13,306,796.76		13,306,796.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	320,000.00	320,000.00		320,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	550,640.98		550,640.98		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	14,950,250.00	3,622,172.00		3,622,172.00		
Reserve for Retiree H & W Contrib.	0000	9780	1,000,000.00					
Restore Programs- Pending State Bud.	0000	9780	13,950,250.00					
Retiree Health and Welfare Contribut.	0000	9780		1,000,000.00				
Reserve for Declining ADA/Cash Defer	0000	9780		1,950,500.00				
Reserve for Revenue Reductions	0000	9780		671,672.00				
Retiree Health and Welfare Contribut.	0000	9780				1,000,000.00		
Reserve for Declining ADA/Cash Defer	0000	9780				1,950,500.00		
Reserve for Revenue Reductions	0000	9780				671,672.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,589,000.00	8,589,000.00		8,589,000.00		
Unassigned/Unappropriated Amount		9790	0.00	(16.22)		(16.22)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	164,134,998.76	164,134,998.76	17,957,903.00	164,134,998.76	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	(12,958.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	788,300.00	788,300.00	0.00	788,300.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	50,726,800.00	50,726,800.00	0.00	50,726,800.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,449,700.00	2,449,700.00	0.00	2,449,700.00	0.00	0.0%
Prior Years' Taxes		8043	4,051,400.00	4,051,400.00	788,382.91	4,051,400.00	0.00	0.0%
Supplemental Taxes		8044	196,500.00	196,500.00	0.00	196,500.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,337,700.00	4,337,700.00	0.00	4,337,700.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	400,000.00	400,000.00	334,480.97	400,000.00	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	324.38	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			227,085,398.76	227,085,398.76	19,068,133.26	227,085,398.76	0.00	0.0%
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(10,340,299.00)	(10,340,299.00)	0.00	(10,340,299.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	10,340,299.00	10,340,299.00	0.00	10,340,299.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	1,234,990.00	1,234,990.00	290,088.44	1,234,990.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,208,317.00)	(5,208,317.00)	(437,826.00)	(5,208,317.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			223,112,071.76	223,112,071.76	18,920,395.70	223,112,071.76	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,983,567.00	9,511,252.00	0.00	9,511,252.00	0.00	0.0%
Special Education Discretionary Grants		8182	684,409.00	1,237,060.00	274,243.00	1,237,060.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	25,082,011.00	36,635,869.00	7,771,071.63	36,635,869.00	12 0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	474,419.00	528,670.00	47,929.26	528,670.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	2,766,663.00	6,323,189.54	698,593.27	6,323,189.54	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>37,991,069.00</b>	<b>54,236,040.54</b>	<b>8,791,837.16</b>	<b>54,236,040.54</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	22,523,849.00	22,523,849.00	3,019,183.88	22,523,849.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	1,205,275.00	1,205,275.00	320,386.00	1,205,275.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	9,628,179.00	9,628,179.00	1,973,559.00	9,628,179.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	2,867,699.00	2,867,699.00	802,713.00	2,867,699.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	11,060,217.00	11,060,217.00	3,156,237.00	11,060,217.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	6,174,361.00	6,174,361.00	343,605.27	6,174,361.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	115,586.00	783,235.00	262,386.00	783,235.00	0.00	0.0%
Healthy Start	6240	8590	0.00	100,218.00	100,218.00	100,218.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	6,903,106.00	6,993,000.00	6,293,700.00	6,993,000.00	0.00	0.0%
All Other State Revenue	All Other	8590	35,748,250.13	42,455,375.13	7,494,056.75	42,455,375.13	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>96,226,522.13</b>	<b>103,791,408.13</b>	<b>23,766,044.90</b>	<b>103,791,408.13</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	13 0.00	0.0%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	1,241,577.00	1,246,953.00	308,220.22	1,246,953.00	0.00	0.0%
Interest		8660	530,592.00	530,592.00	(1,970.31)	530,592.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,543,291.00	8,790,972.00	2,534,884.76	8,790,972.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	383,738.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,315,460.00	10,568,517.00	3,224,872.67	10,568,517.00	0.00	0.0%
TOTAL, REVENUES			363,645,122.89	391,708,037.43	54,703,150.43	391,708,037.43	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	127,595,903.85	139,658,471.95	28,552,710.12	139,658,471.95	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,644,989.17	6,156,854.81	1,691,890.40	6,156,854.81	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	14,854,729.00	14,978,787.70	4,941,291.84	14,978,787.70	0.00	0.0%
Other Certificated Salaries		1900	7,846,274.00	9,176,918.65	1,813,688.72	9,176,918.65	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>155,941,896.02</b>	<b>169,971,033.11</b>	<b>36,999,581.08</b>	<b>169,971,033.11</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	7,739,308.00	8,236,801.00	1,606,699.02	8,236,801.00	0.00	0.0%
Classified Support Salaries		2200	21,780,107.00	21,909,024.45	6,529,359.17	21,909,024.45	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	5,050,853.00	5,481,086.39	1,806,215.14	5,481,086.39	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,638,679.00	13,081,115.50	4,208,775.43	13,081,115.50	0.00	0.0%
Other Classified Salaries		2900	1,909,713.00	2,062,896.31	526,027.36	2,062,896.31	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>49,118,660.00</b>	<b>50,770,923.65</b>	<b>14,677,076.12</b>	<b>50,770,923.65</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	12,776,547.03	13,865,359.93	2,971,263.07	13,865,359.93	0.00	0.0%
PERS		3201-3202	4,952,759.00	5,081,448.38	1,542,090.66	5,081,448.38	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,852,027.00	6,030,551.57	1,604,539.75	6,030,551.57	0.00	0.0%
Health and Welfare Benefits		3401-3402	52,278,539.45	56,497,641.76	12,152,251.93	56,497,641.76	0.00	0.0%
Unemployment Insurance		3501-3502	3,246,884.12	3,370,915.74	816,145.34	3,370,915.74	0.00	0.0%
Workers' Compensation		3601-3602	3,863,583.00	3,976,924.85	971,497.69	3,976,924.85	0.00	0.0%
OPEB, Allocated		3701-3702	19,358,292.00	19,769,110.19	4,811,445.11	19,769,110.19	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	1,118,416.00	1,121,398.52	262,949.46	1,121,398.52	0.00	0.0%
Other Employee Benefits		3901-3902	141,566.00	144,649.86	38,967.58	144,649.86	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>103,588,613.60</b>	<b>109,858,000.80</b>	<b>25,171,150.59</b>	<b>109,858,000.80</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,276,675.00	908,694.82	662,059.42	908,694.82	0.00	0.0%
Books and Other Reference Materials		4200	105,801.00	183,461.25	85,526.85	183,461.25	0.00	0.0%
Materials and Supplies		4300	7,692,362.86	28,348,203.69	1,958,879.51	28,348,203.69	0.00	0.0%
Noncapitalized Equipment		4400	454,860.47	984,108.50	796,763.27	984,108.50	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>9,529,699.33</b>	<b>30,424,468.26</b>	<b>3,503,229.05</b>	<b>30,424,468.26</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	15,718,173.62	21,699,639.36	3,048,818.34	21,699,639.36	0.00	0.0%
Travel and Conferences		5200	235,138.00	358,676.61	114,559.44	358,676.61	0.00	0.0%
Dues and Memberships		5300	37,790.00	75,972.00	65,799.00	75,972.00	0.00	0.0%
Insurance		5400-5450	1,887,460.00	1,887,460.00	957,087.20	1,887,460.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,480,861.00	8,483,047.00	2,164,655.23	8,483,047.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,877,970.00	2,392,224.13	833,752.29	2,392,224.13	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(854,023.00)	(868,625.61)	(33,288.84)	(868,625.61)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,901,184.00	17,121,832.64	7,184,417.34	17,121,832.64	0.00	0.0%
Communications		5900	713,215.00	918,136.16	109,918.86	918,136.16	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>43,997,768.62</b>	<b>52,068,362.29</b>	<b>14,445,718.86</b>	<b>52,068,362.29</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	21,048.00	22,718.00	1,200.00	22,718.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	39,605.00	51,623.00	(845.27)	51,623.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	123,060.00	2,142,648.80	321,280.65	2,142,648.80	0.00	0.0%
Equipment Replacement		6500	49,677.00	63,672.00	83,157.50	63,672.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>233,390.00</b>	<b>2,280,661.80</b>	<b>404,792.88</b>	<b>2,280,661.80</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	2,052.00	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	2,125,000.00	2,164,020.60	31,090.92	2,164,020.60	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,125,000.00</b>	<b>2,164,020.60</b>	<b>33,142.92</b>	<b>2,164,020.60</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,749,996.00)	(1,806,552.00)	(241,228.55)	(1,806,552.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,749,996.00)</b>	<b>(1,806,552.00)</b>	<b>(241,228.55)</b>	<b>(1,806,552.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>362,785,031.57</b>	<b>415,730,918.51</b>	<b>94,993,462.95</b>	<b>415,730,918.51</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,930,254.00	2,930,254.00	0.00	2,930,254.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,930,254.00	2,930,254.00	0.00	2,930,254.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			2,930,254.00	2,930,254.00	0.00	2,930,254.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	212,771,772.76	212,771,772.76	18,920,395.70	212,771,772.76	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	47,208,639.13	47,833,225.13	7,991,618.91	47,833,225.13	0.00	0.0%
4) Other Local Revenue		8600-8799	5,857,455.00	6,061,563.68	1,422,339.92	6,061,563.68	0.00	0.0%
5) TOTAL, REVENUES			265,837,866.89	266,666,561.57	28,334,354.53	266,666,561.57		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	113,823,799.00	123,597,927.27	26,913,172.16	123,597,927.27	0.00	0.0%
2) Classified Salaries		2000-2999	24,543,148.00	24,840,701.77	7,812,142.28	24,840,701.77	0.00	0.0%
3) Employee Benefits		3000-3999	65,845,807.89	69,884,358.35	16,520,701.40	69,884,358.35	0.00	0.0%
4) Books and Supplies		4000-4999	3,253,830.89	4,889,307.49	1,203,262.98	4,889,307.49	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	21,879,724.79	22,374,016.00	8,876,277.29	22,374,016.00	0.00	0.0%
6) Capital Outlay		6000-6999	135,167.00	132,051.00	1,200.00	132,051.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,125,000.00	2,125,000.00	4,606.26	2,125,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,558,741.00)	(4,249,776.32)	(280,407.64)	(4,249,776.32)	0.00	0.0%
9) TOTAL, EXPENDITURES			228,047,736.57	243,593,585.56	61,050,954.73	243,593,585.56		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			37,790,130.32	23,072,976.01	(32,716,600.20)	23,072,976.01		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,930,254.00	2,930,254.00	0.00	2,930,254.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(36,864,758.00)	(36,864,758.00)	37,518.07	(36,864,758.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(33,934,504.00)	(33,934,504.00)	37,518.07	(33,934,504.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,855,626.32	(10,861,527.99)	(32,679,082.13)	(10,861,527.99)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,228,623.68	23,617,699.99		23,617,699.99	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,228,623.68	23,617,699.99		23,617,699.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,228,623.68	23,617,699.99		23,617,699.99		
2) Ending Balance, June 30 (E + F1e)			24,084,250.00	12,756,172.00		12,756,172.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	320,000.00	320,000.00		320,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	14,950,250.00	3,622,172.00		3,622,172.00		
Reserve for Retiree H &W Contrib.	0000	9780	1,000,000.00					
Restore Programs- Pending State Bud.	0000	9780	13,950,250.00					
Retiree Health and Welfare Contribut.	0000	9780		1,000,000.00				
Reserve for Declining ADA/Cash Defei	0000	9780		1,950,500.00				
Reserve for Revenue Reductions	0000	9780		671,672.00				
Retiree Health and Welfare Contribut.	0000	9780				1,000,000.00		
Reserve for Declining ADA/Cash Defei	0000	9780				1,950,500.00		
Reserve for Revenue Reductions	0000	9780				671,672.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,589,000.00	8,589,000.00		8,589,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	164,134,998.76	164,134,998.76	17,957,903.00	164,134,998.76	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	(12,958.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	788,300.00	788,300.00	0.00	788,300.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	50,726,800.00	50,726,800.00	0.00	50,726,800.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,449,700.00	2,449,700.00	0.00	2,449,700.00	0.00	0.0%
Prior Years' Taxes		8043	4,051,400.00	4,051,400.00	788,382.91	4,051,400.00	0.00	0.0%
Supplemental Taxes		8044	196,500.00	196,500.00	0.00	196,500.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,337,700.00	4,337,700.00	0.00	4,337,700.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	400,000.00	400,000.00	334,480.97	400,000.00	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	324.38	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			227,085,398.76	227,085,398.76	19,068,133.26	227,085,398.76	0.00	0.0%
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(10,340,299.00)	(10,340,299.00)	0.00	(10,340,299.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	1,234,990.00	1,234,990.00	290,088.44	1,234,990.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,208,317.00)	(5,208,317.00)	(437,826.00)	(5,208,317.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			212,771,772.76	212,771,772.76	18,920,395.70	212,771,772.76	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290					20	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	11,060,217.00	11,060,217.00	3,156,237.00	11,060,217.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,323,625.00	5,323,625.00	172,494.86	5,323,625.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	30,824,797.13	31,449,383.13	4,662,887.05	31,449,383.13	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			47,208,639.13	47,833,225.13	7,991,618.91	47,833,225.13	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	21	



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,241,577.00	1,241,577.00	308,220.22	1,241,577.00	0.00	0.0%
Interest		8660	530,592.00	530,592.00	(1,970.31)	530,592.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	4,085,286.00	4,289,394.68	732,352.01	4,289,394.68	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	383,738.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,857,455.00	6,061,563.68	1,422,339.92	6,061,563.68	0.00	0.0%
TOTAL, REVENUES			265,837,866.89	266,666,561.57	28,334,354.53	266,666,561.57	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	100,440,633.00	109,856,594.37	22,379,350.97	109,856,594.37	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,316,364.00	1,535,607.90	510,488.00	1,535,607.90	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,534,602.00	11,584,970.00	3,881,778.79	11,584,970.00	0.00	0.0%
Other Certificated Salaries		1900	532,200.00	620,755.00	141,554.40	620,755.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>113,823,799.00</b>	<b>123,597,927.27</b>	<b>26,913,172.16</b>	<b>123,597,927.27</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	24,489.00	90,071.81	27,103.94	90,071.81	0.00	0.0%
Classified Support Salaries		2200	9,504,545.00	9,523,717.86	2,995,583.72	9,523,717.86	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,078,691.00	3,092,962.95	1,033,505.19	3,092,962.95	0.00	0.0%
Clerical, Technical and Office Salaries		2400	11,319,270.00	11,477,902.72	3,671,576.86	11,477,902.72	0.00	0.0%
Other Classified Salaries		2900	616,153.00	656,046.43	84,372.57	656,046.43	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>24,543,148.00</b>	<b>24,840,701.77</b>	<b>7,812,142.28</b>	<b>24,840,701.77</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	9,421,021.03	10,161,401.08	2,188,501.66	10,161,401.08	0.00	0.0%
PERS		3201-3202	2,522,422.00	2,536,116.36	805,068.00	2,536,116.36	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,382,627.00	3,409,988.03	940,187.26	3,409,988.03	0.00	0.0%
Health and Welfare Benefits		3401-3402	32,917,931.45	36,111,512.65	8,073,395.01	36,111,512.65	0.00	0.0%
Unemployment Insurance		3501-3502	2,251,006.41	2,259,355.51	549,387.29	2,259,355.51	0.00	0.0%
Workers' Compensation		3601-3602	2,622,688.00	2,634,524.57	652,857.79	2,634,524.57	0.00	0.0%
OPEB, Allocated		3701-3702	12,078,136.00	12,101,610.40	3,130,056.81	12,101,610.40	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	554,430.00	574,134.87	154,538.38	574,134.87	0.00	0.0%
Other Employee Benefits		3901-3902	95,546.00	95,714.88	26,709.20	95,714.88	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>65,845,807.89</b>	<b>69,884,358.35</b>	<b>16,520,701.40</b>	<b>69,884,358.35</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,026,660.00	683,468.87	660,595.03	683,468.87	0.00	0.0%
Books and Other Reference Materials		4200	35,821.00	31,293.96	7,996.28	31,293.96	0.00	0.0%
Materials and Supplies		4300	2,119,163.42	4,084,699.78	496,747.30	4,084,699.78	0.00	0.0%
Noncapitalized Equipment		4400	72,186.47	89,844.88	37,924.37	89,844.88	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,253,830.89</b>	<b>4,889,307.49</b>	<b>1,203,262.98</b>	<b>4,889,307.49</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	50,000.00	10,000.00	50,000.00	0.00	0.0%
Travel and Conferences		5200	139,278.00	169,476.98	18,947.63	169,476.98	0.00	0.0%
Dues and Memberships		5300	35,690.00	73,442.00	64,571.00	73,442.00	0.00	0.0%
Insurance		5400-5450	1,887,460.00	1,887,460.00	957,087.20	1,887,460.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,460,550.00	8,454,100.00	2,147,832.79	8,454,100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,289,071.00	1,467,867.57	483,600.31	1,467,867.57	0.00	0.0%
Transfers of Direct Costs		5710	21,559.79	(9,956.19)	(72,612.30)	(9,956.19)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(826,273.00)	(823,473.81)	(26,402.95)	(823,473.81)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,210,887.00	10,241,741.45	5,190,526.87	10,241,741.45	0.00	0.0%
Communications		5900	661,502.00	863,358.00	102,726.74	863,358.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>21,879,724.79</b>	<b>22,374,016.00</b>	<b>8,876,277.29</b>	<b>22,374,016.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	21,048.00	22,718.00	1,200.00	22,718.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,605.00	51,623.00	0.00	51,623.00	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	36,370.00	0.00	36,370.00	0.00	0.0%
Equipment Replacement		6500	31,040.00	21,340.00	0.00	21,340.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>135,167.00</b>	<b>132,051.00</b>	<b>1,200.00</b>	<b>132,051.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	2,052.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	2,125,000.00	2,125,000.00	2,554.26	2,125,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,125,000.00</b>	<b>2,125,000.00</b>	<b>4,606.26</b>	<b>2,125,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,808,745.00)	(2,443,224.32)	(39,179.09)	(2,443,224.32)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,749,996.00)	(1,806,552.00)	(241,228.55)	(1,806,552.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(3,558,741.00)</b>	<b>(4,249,776.32)</b>	<b>(280,407.64)</b>	<b>(4,249,776.32)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>228,047,736.57</b>	<b>243,593,585.56</b>	<b>61,050,954.73</b>	<b>243,593,585.56</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,930,254.00	2,930,254.00	0.00	2,930,254.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,930,254.00	2,930,254.00	0.00	2,930,254.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(36,864,758.00)	(36,864,758.00)	37,518.07	(36,864,758.00)	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			(36,864,758.00)	(36,864,758.00)	37,518.07	(36,864,758.00)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(33,934,504.00)	(33,934,504.00)	37,518.07	(33,934,504.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	10,340,299.00	10,340,299.00	0.00	10,340,299.00	0.00	0.0%
2) Federal Revenue		8100-8299	37,991,069.00	54,236,040.54	8,791,837.16	54,236,040.54	0.00	0.0%
3) Other State Revenue		8300-8599	49,017,883.00	55,958,183.00	15,774,425.99	55,958,183.00	0.00	0.0%
4) Other Local Revenue		8600-8799	458,005.00	4,506,953.32	1,802,532.75	4,506,953.32	0.00	0.0%
5) TOTAL, REVENUES			97,807,256.00	125,041,475.86	26,368,795.90	125,041,475.86		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	42,118,097.02	46,373,105.84	10,086,408.92	46,373,105.84	0.00	0.0%
2) Classified Salaries		2000-2999	24,575,512.00	25,930,221.88	6,864,933.84	25,930,221.88	0.00	0.0%
3) Employee Benefits		3000-3999	37,742,805.71	39,973,642.45	8,650,449.19	39,973,642.45	0.00	0.0%
4) Books and Supplies		4000-4999	6,275,868.44	25,535,160.77	2,299,966.07	25,535,160.77	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	22,118,043.83	29,694,346.29	5,569,441.57	29,694,346.29	0.00	0.0%
6) Capital Outlay		6000-6999	98,223.00	2,148,610.80	403,592.88	2,148,610.80	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	39,020.60	28,536.66	39,020.60	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,808,745.00	2,443,224.32	39,179.09	2,443,224.32	0.00	0.0%
9) TOTAL, EXPENDITURES			134,737,295.00	172,137,332.95	33,942,508.22	172,137,332.95		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(36,930,039.00)	(47,095,857.09)	(7,573,712.32)	(47,095,857.09)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	36,864,758.00	36,864,758.00	(37,518.07)	36,864,758.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			36,864,758.00	36,864,758.00	(37,518.07)	36,864,758.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(65,281.00)	(10,231,099.09)	(7,611,230.39)	(10,231,099.09)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	65,281.00	10,781,723.85		10,781,723.85	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,281.00	10,781,723.85		10,781,723.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,281.00	10,781,723.85		10,781,723.85		
2) Ending Balance, June 30 (E + F1e)			0.00	550,624.76		550,624.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	550,640.98		550,640.98		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(16.22)		(16.22)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	10,340,299.00	10,340,299.00	0.00	10,340,299.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			10,340,299.00	10,340,299.00	0.00	10,340,299.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,983,567.00	9,511,252.00	0.00	9,511,252.00	0.00	0.0%
Special Education Discretionary Grants		8182	684,409.00	1,237,060.00	274,243.00	1,237,060.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	25,082,011.00	36,635,869.00	7,771,071.63	36,635,869.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	474,419.00	528,670.00	47,929.26	528,670.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	2,766,663.00	6,323,189.54	698,593.27	6,323,189.54	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>37,991,069.00</b>	<b>54,236,040.54</b>	<b>8,791,837.16</b>	<b>54,236,040.54</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	22,523,849.00	22,523,849.00	3,019,183.88	22,523,849.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	1,205,275.00	1,205,275.00	320,386.00	1,205,275.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	9,628,179.00	9,628,179.00	1,973,559.00	9,628,179.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	2,867,699.00	2,867,699.00	802,713.00	2,867,699.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	850,736.00	850,736.00	171,110.41	850,736.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	115,586.00	783,235.00	262,386.00	783,235.00	0.00	0.0%
Healthy Start	6240	8590	0.00	100,218.00	100,218.00	100,218.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	6,903,106.00	6,993,000.00	6,293,700.00	6,993,000.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,923,453.00	11,005,992.00	2,831,169.70	11,005,992.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>49,017,883.00</b>	<b>55,958,183.00</b>	<b>15,774,425.99</b>	<b>55,958,183.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	29 0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	5,376.00	0.00	5,376.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	458,005.00	4,501,577.32	1,802,532.75	4,501,577.32	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			458,005.00	4,506,953.32	1,802,532.75	4,506,953.32	0.00	0.0%
TOTAL, REVENUES			97,807,256.00	125,041,475.86	26,368,795.90	125,041,475.86	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	27,155,270.85	29,801,877.58	6,173,359.15	29,801,877.58	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,328,625.17	4,621,246.91	1,181,402.40	4,621,246.91	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,320,127.00	3,393,817.70	1,059,513.05	3,393,817.70	0.00	0.0%
Other Certificated Salaries		1900	7,314,074.00	8,556,163.65	1,672,134.32	8,556,163.65	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>42,118,097.02</b>	<b>46,373,105.84</b>	<b>10,086,408.92</b>	<b>46,373,105.84</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	7,714,819.00	8,146,729.19	1,579,595.08	8,146,729.19	0.00	0.0%
Classified Support Salaries		2200	12,275,562.00	12,385,306.59	3,533,775.45	12,385,306.59	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,972,162.00	2,388,123.44	772,709.95	2,388,123.44	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,319,409.00	1,603,212.78	537,198.57	1,603,212.78	0.00	0.0%
Other Classified Salaries		2900	1,293,560.00	1,406,849.88	441,654.79	1,406,849.88	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>24,575,512.00</b>	<b>25,930,221.88</b>	<b>6,864,933.84</b>	<b>25,930,221.88</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,355,526.00	3,703,958.85	782,761.41	3,703,958.85	0.00	0.0%
PERS		3201-3202	2,430,337.00	2,545,332.02	737,022.66	2,545,332.02	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,469,400.00	2,620,563.54	664,352.49	2,620,563.54	0.00	0.0%
Health and Welfare Benefits		3401-3402	19,360,608.00	20,386,129.11	4,078,856.92	20,386,129.11	0.00	0.0%
Unemployment Insurance		3501-3502	995,877.71	1,111,560.23	266,758.05	1,111,560.23	0.00	0.0%
Workers' Compensation		3601-3602	1,240,895.00	1,342,400.28	318,639.90	1,342,400.28	0.00	0.0%
OPEB, Allocated		3701-3702	7,280,156.00	7,667,499.79	1,681,388.30	7,667,499.79	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	563,986.00	547,263.65	108,411.08	547,263.65	0.00	0.0%
Other Employee Benefits		3901-3902	46,020.00	48,934.98	12,258.38	48,934.98	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>37,742,805.71</b>	<b>39,973,642.45</b>	<b>8,650,449.19</b>	<b>39,973,642.45</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	250,015.00	225,225.95	1,464.39	225,225.95	0.00	0.0%
Books and Other Reference Materials		4200	69,980.00	152,167.29	77,530.57	152,167.29	0.00	0.0%
Materials and Supplies		4300	5,573,199.44	24,263,503.91	1,462,132.21	24,263,503.91	0.00	0.0%
Noncapitalized Equipment		4400	382,674.00	894,263.62	758,838.90	894,263.62	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,275,868.44</b>	<b>25,535,160.77</b>	<b>2,299,966.07</b>	<b>25,535,160.77</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	15,718,173.62	21,649,639.36	3,038,818.34	21,649,639.36	0.00	0.0%
Travel and Conferences		5200	95,860.00	189,199.63	95,611.81	189,199.63	0.00	0.0%
Dues and Memberships		5300	2,100.00	2,530.00	1,228.00	2,530.00	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	28,947.00	16,822.44	28,947.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	588,899.00	924,356.56	350,151.98	924,356.56	0.00	0.0%
Transfers of Direct Costs		5710	(21,559.79)	9,956.19	72,612.30	9,956.19	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(27,750.00)	(45,151.80)	(6,885.89)	(45,151.80)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,690,297.00	6,880,091.19	1,993,890.47	6,880,091.19	0.00	0.0%
Communications		5900	51,713.00	54,778.16	7,192.12	54,778.16	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>22,118,043.83</b>	<b>29,694,346.29</b>	<b>5,569,441.57</b>	<b>29,694,346.29</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	35,000.00	0.00	(845.27)	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	44,586.00	2,106,278.80	321,280.65	2,106,278.80	0.00	0.0%
Equipment Replacement		6500	18,637.00	42,332.00	83,157.50	42,332.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>98,223.00</b>	<b>2,148,610.80</b>	<b>403,592.88</b>	<b>2,148,610.80</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	39,020.60	28,536.66	39,020.60	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>39,020.60</b>	<b>28,536.66</b>	<b>39,020.60</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,808,745.00	2,443,224.32	39,179.09	2,443,224.32	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,808,745.00</b>	<b>2,443,224.32</b>	<b>39,179.09</b>	<b>2,443,224.32</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>134,737,295.00</b>	<b>172,137,332.95</b>	<b>33,942,508.22</b>	<b>172,137,332.95</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	36,864,758.00	36,864,758.00	(37,518.07)	36,864,758.00	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			36,864,758.00	36,864,758.00	(37,518.07)	36,864,758.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			36,864,758.00	36,864,758.00	(37,518.07)	36,864,758.00	0.00	0.0%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b> (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	212,771,772.76				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,539.28	-3.82%	6,289.28	0.00%	6,289.28
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		44,811.92	-1.06%	44,336.92	0.00%	44,336.92
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		293,037,692.22	-4.84%	278,847,304.22	0.00%	278,847,304.22
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	0.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		293,037,692.22	-4.84%	278,847,304.22	0.00%	278,847,304.22
f. Deficit Factor (Form RLI, line 16)		0.80246	0.00%	0.80246	0.00%	0.80246
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		235,151,026.50	-4.84%	223,763,807.74	0.00%	223,763,807.74
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		(15,604,205.64)	-7.85%	(14,379,205.64)	0.00%	(14,379,205.64)
i. Revenue Limit Transfers (Objects 8091 and 8097)		(10,340,299.00)	-3.14%	(10,015,299.00)	0.00%	(10,015,299.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		3,565,250.90	0.00%	3,565,250.90	0.00%	3,565,250.90
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		212,771,772.76	-4.62%	202,934,554.00	0.00%	202,934,554.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	47,833,225.13	0.00%	47,833,225.13	0.00%	47,833,225.13
4. Other Local Revenues	8600-8799	6,061,563.68	-50.60%	2,994,563.68	0.00%	2,994,563.68
5. Other Financing Sources	8900-8999	(33,934,504.00)	-7.59%	(31,359,795.00)	0.00%	(31,359,795.00)
6. Total (Sum lines A1k thru A5)		232,732,057.57	-4.44%	222,402,547.81	0.00%	222,402,547.81
<b>B. EXPENDITURES AND OTHER FINANCING USES</b> (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				123,597,927.27		133,182,146.18
b. Step & Column Adjustment				1,853,968.91		1,881,778.44
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				7,730,250.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	123,597,927.27	7.75%	133,182,146.18	1.41%	135,063,924.62
2. Classified Salaries						
a. Base Salaries				24,840,701.77		25,213,312.30
b. Step & Column Adjustment				372,610.53		378,199.68
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,840,701.77	1.50%	25,213,312.30	1.50%	25,591,511.98
3. Employee Benefits	3000-3999	69,884,358.35	11.29%	77,772,319.16	4.04%	80,910,432.42
4. Books and Supplies	4000-4999	4,889,307.49	6.87%	5,225,143.49	0.00%	5,225,143.49
5. Services and Other Operating Expenditures	5000-5999	22,374,016.00	4.50%	23,381,524.00	-2.87%	22,709,852.00
6. Capital Outlay	6000-6999	132,051.00	0.00%	132,051.00	0.00%	132,051.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,125,000.00	0.00%	2,125,000.00	0.00%	2,125,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,249,776.32)	0.00%	(4,249,776.32)	0.00%	(4,249,776.32)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(37,757,000.00)		(45,105,591.38)
11. Total (Sum lines B1 thru B10)		243,593,585.56	-7.62%	225,024,719.81	-1.17%	222,402,547.81
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(10,861,527.99)		(2,622,172.00)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		23,617,699.99		12,756,172.00		10,134,000.00
2. Ending Fund Balance (Sum lines C and D1)		12,756,172.00		10,134,000.00		10,134,000.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	0.00		0.00		
d. Assigned	9780	3,622,172.00		1,000,000.00		1,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,589,000.00		8,589,000.00		8,589,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,756,172.00		10,134,000.00		10,134,000.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,589,000.00		8,589,000.00		8,589,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		8,589,000.00		8,589,000.00		8,589,000.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2012-13, Lines B1d and B10, include assumptions to recover from the use of one-time funds to balance 2011-12. 2012-13 includes assumptions such as reductions in Tier III programs, class size increases, furlough days, reduction in the school year, closure/consolidation of school sites and use of one time funds. Board will be taking action on necessary budget adjustments for 2012-13 and 2013-14.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	10,340,299.00	0.00%	10,340,299.00	0.00%	10,340,299.00
2. Federal Revenues	8100-8299	54,236,040.54	-1.11%	53,636,040.54	0.00%	53,636,040.54
3. Other State Revenues	8300-8599	55,958,183.00	-3.64%	53,921,696.00	-12.97%	46,928,696.00
4. Other Local Revenues	8600-8799	4,506,953.32	0.00%	4,506,953.32	0.00%	4,506,953.32
5. Other Financing Sources	8900-8999	36,864,758.00	0.00%	36,864,758.00	0.00%	36,864,758.00
6. Total (Sum lines A1 thru A5)		161,906,233.86	-1.63%	159,269,746.86	-4.39%	152,276,746.86
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				46,373,105.84		44,178,767.43
b. Step & Column Adjustment				695,596.59		662,681.51
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,889,935.00)		(2,885,684.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,373,105.84	-4.73%	44,178,767.43	-5.03%	41,955,764.94
2. Classified Salaries						
a. Base Salaries				25,930,221.88		25,670,182.21
b. Step & Column Adjustment				388,953.33		385,052.73
c. Cost-of-Living Adjustment						
d. Other Adjustments				(648,993.00)		(281,424.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,930,221.88	-1.00%	25,670,182.21	0.40%	25,773,810.94
3. Employee Benefits	3000-3999	39,973,642.45	2.68%	41,043,846.28	1.78%	41,774,397.60
4. Books and Supplies	4000-4999	25,535,160.77	-37.03%	16,078,271.69	-37.69%	10,018,191.37
5. Services and Other Operating Expenditures	5000-5999	29,694,346.29	-3.39%	28,686,948.29	-0.17%	28,639,587.29
6. Capital Outlay	6000-6999	2,148,610.80	-2.91%	2,086,023.80	0.00%	2,086,023.80
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	39,020.60	0.00%	39,020.60	0.00%	39,020.60
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,443,224.32	-16.61%	2,037,311.32	-2.32%	1,989,950.32
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		172,137,332.95	-7.16%	159,820,371.62	-4.72%	152,276,746.86
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(10,231,099.09)		(550,624.76)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,781,723.85		550,624.76		0.00
2. Ending Fund Balance (Sum lines C and D1)		550,624.76		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	550,640.98				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(16.22)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		550,624.76		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Line B1d, 2012-13 assumes that there will be no carryover on restricted programs. ARRA and one time grants that are included in 2011-12 will not continue in 2012-13. For 2013-14, it is expected that QEIA funds will not continue. For restricted funds as revenues decrease, the expenditures also decrease.						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	223,112,071.76	-4.41%	213,274,853.00	0.00%	213,274,853.00
2. Federal Revenues	8100-8299	54,236,040.54	-1.11%	53,636,040.54	0.00%	53,636,040.54
3. Other State Revenues	8300-8599	103,791,408.13	-1.96%	101,754,921.13	-6.87%	94,761,921.13
4. Other Local Revenues	8600-8799	10,568,517.00	-29.02%	7,501,517.00	0.00%	7,501,517.00
5. Other Financing Sources	8900-8999	2,930,254.00	87.87%	5,504,963.00	0.00%	5,504,963.00
6. Total (Sum lines A1 thru A5)		394,638,291.43	-3.29%	381,672,294.67	-1.83%	374,679,294.67
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				169,971,033.11		177,360,913.61
b. Step & Column Adjustment				2,549,565.50		2,544,459.95
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				4,840,315.00		(2,885,684.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	169,971,033.11	4.35%	177,360,913.61	-0.19%	177,019,689.56
2. Classified Salaries						
a. Base Salaries				50,770,923.65		50,883,494.51
b. Step & Column Adjustment				761,563.86		763,252.41
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(648,993.00)		(281,424.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	50,770,923.65	0.22%	50,883,494.51	0.95%	51,365,322.92
3. Employee Benefits	3000-3999	109,858,000.80	8.15%	118,816,165.44	3.26%	122,684,830.02
4. Books and Supplies	4000-4999	30,424,468.26	-29.98%	21,303,415.18	-28.45%	15,243,334.86
5. Services and Other Operating Expenditures	5000-5999	52,068,362.29	0.00%	52,068,472.29	-1.38%	51,349,439.29
6. Capital Outlay	6000-6999	2,280,661.80	-2.74%	2,218,074.80	0.00%	2,218,074.80
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,164,020.60	0.00%	2,164,020.60	0.00%	2,164,020.60
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,806,552.00)	22.47%	(2,212,465.00)	2.14%	(2,259,826.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(37,757,000.00)		(45,105,591.38)
11. Total (Sum lines B1 thru B10)		415,730,918.51	-7.43%	384,845,091.43	-2.64%	374,679,294.67
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(21,092,627.08)		(3,172,796.76)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		34,399,423.84		13,306,796.76		10,134,000.00
2. Ending Fund Balance (Sum lines C and D1)		13,306,796.76		10,134,000.00		10,134,000.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740	550,640.98		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,622,172.00		1,000,000.00		1,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,589,000.00		8,589,000.00		8,589,000.00
2. Unassigned/Unappropriated	9790	(16.22)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		13,306,796.76		10,134,000.00		10,134,000.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,589,000.00		8,589,000.00		8,589,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(16.22)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		8,588,983.78		8,589,000.00		8,589,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.07%		2.23%		2.29%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? <u>Yes</u>						
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)						
		41,809.07		41,334.07		41,334.07
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		415,730,918.51		384,845,091.43		374,679,294.67
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		415,730,918.51		384,845,091.43		374,679,294.67
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)						
		8,314,618.37		7,696,901.83		7,493,585.89
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)						
		8,314,618.37		7,696,901.83		7,493,585.89
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

## SPECIAL REVENUE FUNDS

### Special Revenue Funds Definition

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	9,109,976.00	9,109,976.00	1,043,788.07	9,109,976.00	0.00	0.0%
2) Federal Revenue		8100-8299	196,598.00	564,317.00	343,893.00	564,317.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,349,821.00	1,349,890.00	147,636.90	1,349,890.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	116,133.00	110,901.01	116,133.00	0.00	0.0%
5) TOTAL, REVENUES			10,656,395.00	11,140,316.00	1,646,218.98	11,140,316.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	4,987,027.00	5,262,841.00	1,044,427.54	5,262,841.00	0.00	0.0%
2) Classified Salaries		2000-2999	693,995.00	693,995.00	205,827.33	693,995.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,607,935.00	2,607,825.00	631,306.03	2,607,825.00	0.00	0.0%
4) Books and Supplies		4000-4999	288,150.00	632,693.32	74,573.17	632,693.32	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,049,650.00	1,076,639.00	96,078.61	1,076,639.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,626,757.00	10,273,993.32	2,052,212.68	10,273,993.32		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,029,638.00	866,322.68	(405,993.70)	866,322.68		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	730,254.00	730,254.00	0.00	730,254.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(730,254.00)	(730,254.00)	0.00	(730,254.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			299,384.00	136,068.68	(405,993.70)	136,068.68		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	90,275.00	942,406.56		942,406.56	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,275.00	942,406.56		942,406.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,275.00	942,406.56		942,406.56		
2) Ending Balance, June 30 (E + F1e)			389,659.00	1,078,475.24		1,078,475.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	130,091.13		130,091.13		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	389,659.00	948,386.40		948,386.40		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(2.29)		(2.29)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,632,681.00	3,379,211.00	0.00	3,379,211.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,100,699.00	5,125,917.00	644,876.27	5,125,917.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,737,500.00	4,860,232.04	299,249.37	4,860,232.04	0.00	0.0%
5) TOTAL, REVENUES			12,470,880.00	13,365,360.04	944,125.64	13,365,360.04		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,432,393.00	3,174,535.50	922,687.81	3,174,535.50	0.00	0.0%
2) Classified Salaries		2000-2999	2,018,430.00	2,436,824.71	674,521.02	2,436,824.71	0.00	0.0%
3) Employee Benefits		3000-3999	2,848,270.00	3,037,961.49	796,594.27	3,037,961.49	0.00	0.0%
4) Books and Supplies		4000-4999	246,170.00	648,950.87	157,920.64	648,950.87	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,523,707.00	1,692,832.47	254,772.87	1,692,832.47	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	201,910.00	225,610.00	2,159.56	225,610.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,270,880.00	11,216,715.04	2,808,656.17	11,216,715.04		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,200,000.00	2,148,645.00	(1,864,530.53)	2,148,645.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,200,000.00	2,200,000.00	0.00	2,200,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,200,000.00)	(2,200,000.00)	0.00	(2,200,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(51,355.00)	(1,864,530.53)	(51,355.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	2,441,498.70		2,441,498.70	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,441,498.70		2,441,498.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,441,498.70		2,441,498.70		
2) Ending Balance, June 30 (E + F1e)			0.00	2,390,143.70		2,390,143.70		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	5.81		5.81		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	2,390,138.01		2,390,138.01		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.12)		(0.12)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,752,160.00	10,762,351.00	836,124.50	10,762,351.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,153,397.00	6,275,360.00	1,632,810.00	6,275,360.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,374,679.00	2,382,319.00	326,247.41	2,382,319.00	0.00	0.0%
5) TOTAL, REVENUES			18,280,236.00	19,420,030.00	2,795,181.91	19,420,030.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	5,984,173.00	6,119,099.00	1,614,439.26	6,119,099.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,429,817.00	4,545,165.00	1,235,865.10	4,545,165.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,419,329.52	6,586,600.52	1,641,086.85	6,586,600.52	0.00	0.0%
4) Books and Supplies		4000-4999	560,945.00	1,349,558.00	131,218.86	1,349,558.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	299,178.00	350,906.00	88,069.08	350,906.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,500.00	6,840.00	1,097.60	6,840.00	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	579,293.00	612,149.00	0.00	612,149.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,280,235.52	19,570,317.52	4,711,796.75	19,570,317.52		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.48	(150,287.52)	(1,916,614.84)	(150,287.52)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.48	(150,287.52)	(1,916,614.84)	(150,287.52)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	3,834,491.38		3,834,491.38	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,834,491.38		3,834,491.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,834,491.38		3,834,491.38		
2) Ending Balance, June 30 (E + F1e)			0.48	3,684,203.86		3,684,203.86		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.48	1,997,501.56		1,997,501.56		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	1,686,704.48		1,686,704.48		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(2.18)		(2.18)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,154,296.00	15,154,296.00	24,773.77	15,154,296.00	0.00	0.0%
3) Other State Revenue		8300-8599	878,565.00	878,565.00	1,628.77	878,565.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,837,844.00	2,839,844.00	293,419.05	2,839,844.00	0.00	0.0%
5) TOTAL, REVENUES			18,870,705.00	18,872,705.00	319,821.59	18,872,705.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,371,443.00	6,371,443.00	1,519,909.04	6,371,443.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,636,535.00	3,636,535.00	787,658.19	3,636,535.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,735,234.00	7,681,534.00	1,601,423.76	7,681,534.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	136,883.00	214,400.00	48,076.66	214,400.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	968,793.00	968,793.00	239,068.99	968,793.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,848,888.00	18,872,705.00	4,196,136.64	18,872,705.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			21,817.00	0.00	(3,876,315.05)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			21,817.00	0.00	(3,876,315.05)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	4,105,607.91		4,105,607.91	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	4,105,607.91		4,105,607.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	4,105,607.91		4,105,607.91		
2) Ending Balance, June 30 (E + F1e)			21,817.00	4,105,607.91		4,105,607.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	21,817.00	3,883,200.77		3,883,200.77		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	222,407.14		222,407.14		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	750,000.00	750,000.00	0.00	750,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(2.13)	0.00	0.00	0.0%
5) TOTAL, REVENUES			750,000.00	750,000.00	(2.13)	750,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	73,298.00	397,565.40	347,505.95	397,565.40	0.00	0.0%
3) Employee Benefits		3000-3999	34,205.00	80,293.63	60,528.69	80,293.63	0.00	0.0%
4) Books and Supplies		4000-4999	379,743.45	900,324.66	312,441.19	900,324.66	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	230,661.55	228,450.71	9,698.65	228,450.71	0.00	0.0%
6) Capital Outlay		6000-6999	32,092.00	32,092.00	0.00	32,092.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			750,000.00	1,638,726.40	730,174.48	1,638,726.40		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(888,726.40)	(730,176.61)	(888,726.40)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(888,726.40)	(730,176.61)	(888,726.40)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	888,726.40		888,726.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	888,726.40		888,726.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	888,726.40		888,726.40		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

## CAPITAL PROJECTS FUNDS

### Capital Projects Funds Definition

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	180,278.00	180,278.00	32,985.50	180,278.00	0.00	0.0%
5) TOTAL, REVENUES			180,278.00	180,278.00	32,985.50	180,278.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	323,829.00	325,826.00	121,073.85	325,826.00	0.00	0.0%
3) Employee Benefits		3000-3999	90,653.00	91,136.00	21,689.01	91,136.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	121,599.82	46,457.69	121,599.82	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	200,500.00	824,357.85	519,950.84	824,357.85	0.00	0.0%
6) Capital Outlay		6000-6999	17,450,008.00	21,702,070.33	10,319,614.03	21,702,070.33	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	121,000.00	120,484.00	121,000.00	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			18,064,990.00	23,185,990.00	11,149,269.42	23,185,990.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(17,884,712.00)	(23,005,712.00)	(11,116,283.92)	(23,005,712.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	14,442,838.73	14,442,838.73	0.00	14,442,838.73	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,442,838.73	14,442,838.73	0.00	14,442,838.73		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,441,873.27)	(8,562,873.27)	(11,116,283.92)	(8,562,873.27)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,567,689.00	48,738,556.40		48,738,556.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,567,689.00	48,738,556.40		48,738,556.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,567,689.00	48,738,556.40		48,738,556.40		
2) Ending Balance, June 30 (E + F1e)			11,125,815.73	40,175,683.13		40,175,683.13		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	102.04		102.04		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	11,125,815.73	40,175,581.09		40,175,581.09		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,065,000.00	3,065,000.00	774,520.18	3,065,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,065,000.00	3,065,000.00	774,520.18	3,065,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	2,362.05	0.00	2,362.05	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	51,273.00	3,343.75	51,273.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,271,993.00	4,218,357.95	0.00	4,218,357.95	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,405,000.00	2,405,000.00	1,243,885.28	2,405,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,676,993.00	6,676,993.00	1,247,229.03	6,676,993.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,611,993.00)	(3,611,993.00)	(472,708.85)	(3,611,993.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,611,993.00)	(3,611,993.00)	(472,708.85)	(3,611,993.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,611,993.00	4,031,031.41		4,031,031.41	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,611,993.00	4,031,031.41		4,031,031.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,611,993.00	4,031,031.41		4,031,031.41		
2) Ending Balance, June 30 (E + F1e)			0.00	419,038.41		419,038.41		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	419,038.41		419,038.41		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

## PROPRIETARY FUNDS

### Proprietary Funds Definition

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,350,000.00	8,350,000.00	1,567,804.34	8,350,000.00	0.00	0.0%
5) TOTAL, REVENUES			8,350,000.00	8,350,000.00	1,567,804.34	8,350,000.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	228,744.00	192,280.00	72,134.64	192,280.00	0.00	0.0%
3) Employee Benefits		3000-3999	133,024.00	130,042.00	39,236.06	130,042.00	0.00	0.0%
4) Books and Supplies		4000-4999	45,000.00	87,590.00	4,794.10	87,590.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	7,523,992.00	7,520,848.00	2,512,864.53	7,520,848.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			7,930,760.00	7,930,760.00	2,629,029.33	7,930,760.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			419,240.00	419,240.00	(1,061,224.99)	419,240.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			419,240.00	419,240.00	(1,061,224.99)	419,240.00		
<b>F. NET ASSETS</b>								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	1,139,082.00	5,229,484.59		5,229,484.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,139,082.00	5,229,484.59		5,229,484.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,139,082.00	5,229,484.59		5,229,484.59		
2) Ending Net Assets, June 30 (E + F1e)			1,558,322.00	5,648,724.59		5,648,724.59		
Components of Ending Net Assets								
a) Capital Assets, Net of Related Debt		9796	0.00	0.00		0.00		
b) Restricted Net Assets		9797	1,558,322.00	5,648,724.59		5,648,724.59		
c) Unrestricted Net Assets		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,407,000.00	22,407,000.00	3,979,840.72	22,407,000.00	0.00	0.0%
5) TOTAL, REVENUES			22,407,000.00	22,407,000.00	3,979,840.72	22,407,000.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	22,407,000.00	22,407,000.00	5,634,494.89	22,407,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			22,407,000.00	22,407,000.00	5,634,494.89	22,407,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(1,654,654.17)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			0.00	0.00	(1,654,654.17)	0.00		
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	4,760,100.00	15,165,908.30		15,165,908.30	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,760,100.00	15,165,908.30		15,165,908.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			4,760,100.00	15,165,908.30		15,165,908.30		
2) Ending Net Assets, June 30 (E + F1e)			4,760,100.00	15,165,908.30		15,165,908.30		
Components of Ending Net Assets								
a) Capital Assets, Net of Related Debt		9796	0.00	0.00		0.00		
b) Restricted Net Assets		9797	4,760,100.00	15,165,908.30		15,165,908.30		
c) Unrestricted Net Assets		9790	0.00	0.00		0.00		

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>ELEMENTARY</b>						
1. General Education	28,944.38	28,944.38	28,944.38	28,944.38	0.00	0%
2. Special Education	1,308.34	1,308.34	1,308.34	1,308.34	0.00	0%
<b>HIGH SCHOOL</b>						
3. General Education	10,854.72	10,854.72	10,854.72	10,854.72	0.00	0%
4. Special Education	701.63	701.63	701.63	701.63	0.00	0%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	29.21	29.21	29.21	29.21	0.00	0%
7. TOTAL, K-12 ADA	41,838.28	41,838.28	41,838.28	41,838.28	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	41,838.28	41,838.28	41,838.28	41,838.28	0.00	0%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						



Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	2,973.64	2,973.64	2,973.64	2,973.64	0.00	0%
b. All Other Block Grant Funded Charters	826.47	826.47	826.47	826.47	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	3,800.11	3,800.11	3,800.11	3,800.11	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

First Interim  
2011-12 INTERIM REPORT  
Cashflow Worksheet

34 67439 0000000  
Form CASH

33

ACTUALS THROUGH THE MONTH OF		Object	July	August	September	October	November	December
(Enter Month Name):								
A. BEGINNING CASH	9110		7,280,382.29	15,275,245.25	34,704,612.00	54,584,410.61	23,256,505.06	(35,759,067.73)
B. RECEIPTS								
Revenue Limit Sources	8020-8079		668,826.94	14,567.41	682.05	438,787.48	0.00	30,355,000.00
Property Taxes	8010-8019		0.00	(8,200.00)	17,953,145.00	0.00	15,272,150.00	15,272,150.00
Principal Apportionment	8080-8099		48,864.23	(44,268.80)	(136,283.55)	(15,725.06)	(144,500.54)	(669,333.84)
Miscellaneous Funds	8100-8299		3,459,202.63	1,362,781.56	2,056,617.60	1,913,235.37	450,324.72	8,346,403.46
Federal Revenue	8300-8599		1,333,480.20	3,043,424.70	9,879,887.00	9,509,253.00	5,933,754.00	7,033,754.00
Other State Revenue	8600-8799		998,204.03	235,357.22	897,734.70	1,093,576.72	1,784,102.91	895,439.72
Other Local Revenue	8910-8929							
Interfund Transfers In	8930-8979							
All Other Financing Sources								
Other Receipts/Non-Revenue								
TOTAL RECEIPTS			6,508,578.03	4,603,662.09	30,651,782.80	12,939,127.51	23,295,831.09	61,233,413.34
C. DISBURSEMENTS								
Certificated Salaries	1000-1999		1,570,676.48	3,303,812.28	15,806,702.80	16,318,389.52	15,763,917.32	16,292,060.14
Classified Salaries	2000-2999		2,296,855.52	3,468,136.14	4,378,785.55	4,533,298.91	4,352,253.72	4,365,710.67
Employee Benefits	3000-3999		1,883,830.29	2,753,576.34	10,112,029.97	10,421,713.99	10,470,019.70	10,497,656.39
Books, Supplies and Services	4000-5999		4,502,169.21	3,011,447.34	4,755,074.69	5,680,266.67	4,023,005.33	4,410,353.60
Capital Outlay	6000-6599		7,467.50	12,995.51	267,976.47	116,353.40	203,267.31	42,970.20
Other Outgo	7000-7499		(34,899.09)	(11,184.75)	(70,149.56)	(91,852.23)	0.00	0.00
Interfund Transfers Out	7600-7629						50,534,375.00	
All Other Financing Uses	7630-7699							
Other Disbursements/								
Non Expenditures								
TOTAL DISBURSEMENTS			10,226,099.91	12,538,782.86	35,250,419.92	36,978,160.26	85,346,838.38	35,608,751.00
D. PRIOR YEAR TRANSACTIONS								
Accounts Receivable	9200		24,310,876.08	32,098,737.87	24,687,089.96	12,050,092.18	3,035,434.50	3,035,434.50
Accounts Payable	9500		12,598,491.24	4,734,250.35	208,654.23	19,338,964.98		
TOTAL PRIOR YEAR TRANSACTIONS			11,712,384.84	27,364,487.52	24,478,435.73	(7,288,872.80)	3,035,434.50	3,035,434.50
E. NET INCREASE/DECREASE (B - C + D)			7,994,862.96	19,429,366.75	19,879,798.61	(31,327,905.55)	(59,015,572.79)	28,660,096.84
F. ENDING CASH (A + E)			15,275,245.25	34,704,612.00	54,584,410.61	23,256,505.06	(35,759,067.73)	(7,098,970.89)
G. ENDING CASH, PLUS ACCRUALS								

ACTUALS THROUGH THE MONTH OF		January	February	March	April	May	June	Accruals	TOTAL
(Enter Month Name)									
A. BEGINNING CASH	9110	(7,098,970.89)	14,098,676.61	(7,987,015.39)	19,564,003.65	37,744,795.41	19,712,518.16		
B. RECEIPTS									
Revenue Limit Sources	8020-8079	0.00	0.00	0.00	31,472,536.12	0.00	0.00		62,950,400.00
Property Taxes	8010-8019	41,854,425.00	2,133,755.00	0.00	9,519,830.00	3,282,700.00	0.00	58,855,044.41	164,134,999.41
Principal Apportionment	8080-8099	0.00	(164,002.70)	(1,135,430.58)	(531,116.19)	0.00	(1,181,529.97)	0.00	(3,973,327.00)
Miscellaneous Funds	8100-8299	792,119.46	4,451,650.31	3,812,450.16	5,023,495.26	7,259,154.48	10,225,843.07	5,082,762.46	54,236,040.54
Federal Revenue	8300-8599	11,388,534.00	6,033,754.00	6,033,754.00	6,033,754.00	6,033,754.00	6,032,683.00	25,501,622.23	103,791,408.13
Other State Revenue	8600-8799	407,411.87	570,923.11	863,484.44	474,031.71	376,166.12	1,861,662.90	110,421.55	10,568,517.00
Other Local Revenue	8910-8929			0.00		0.00	2,930,254.00		2,930,254.00
Interfund Transfers In	8930-8979			50,000,000.00		0.00			50,000,000.00
All Other Financing Sources									0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		54,442,490.33	13,026,079.72	59,574,258.02	51,992,530.90	16,951,774.60	19,868,913.00	89,549,850.65	444,638,292.08
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	16,128,629.76	16,570,812.38	16,624,836.69	16,648,936.50	16,553,990.62	16,891,156.80	1,497,111.81	169,971,033.10
Classified Salaries	2000-2999	4,457,083.83	4,326,752.16	4,488,591.67	4,401,371.72	4,432,149.34	4,732,775.30	537,159.12	50,770,923.65
Employee Benefits	3000-3999	10,383,378.58	10,487,838.08	10,663,466.09	10,520,999.96	10,533,780.00	10,793,875.91	335,835.50	109,858,000.80
Books, Supplies and Services	4000-5999	5,271,661.60	5,036,454.26	5,773,185.31	5,061,696.39	5,621,087.16	6,305,943.66	23,040,495.34	82,492,830.56
Capital Outlay	6000-6599	39,523.56	74,201.89	88,463.28	174,169.07	836,479.23	414,794.38	0.00	2,280,661.80
Other Outgo	7000-7499		565,554.23	0.00					357,468.60
Interfund Transfers Out	7600-7629								0.00
All Other Financing Uses	7630-7699								50,534,375.00
Other Disbursements/									0.00
Non Expenditures									0.00
TOTAL DISBURSEMENTS		36,280,277.33	37,061,613.00	37,638,543.04	36,807,173.64	37,979,486.35	39,138,546.05	25,410,601.77	466,265,293.51
D. PRIOR YEAR TRANS ACTIONS									
Accounts Receivable	9200	3,035,434.50	1,949,841.28	5,615,304.06	2,995,434.50	2,995,434.50	2,995,434.50		118,804,548.43
Accounts Payable	9500								36,880,360.80
TOTAL PRIOR YEAR		3,035,434.50	1,949,841.28	5,615,304.06	2,995,434.50	2,995,434.50	2,995,434.50	0.00	81,924,187.63
TRANS ACTIONS									
E. NET INCREASE/DECREASE									
(B - C + D)		21,197,647.50	(22,085,692.00)	27,551,019.04	18,180,791.76	(18,032,277.25)	(16,274,198.55)	64,139,248.88	60,297,186.20
F. ENDING CASH (A + E)		14,098,676.61	(7,987,015.39)	19,564,003.65	37,744,795.41	19,712,518.16	3,438,319.61		
G. ENDING CASH, PLUS ACCRUALS									67,577,568.49

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>BASE REVENUE LIMIT PER ADA</b>				
1. Base Revenue Limit per ADA (prior year)	0025	6,351.28	6,351.28	6,351.28
2. Inflation Increase	0041	143.00	143.00	143.00
3. All Other Adjustments	0042, 0525, 0719	45.00	45.00	45.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,539.28	6,539.28	6,539.28
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,539.28	6,539.28	6,539.28
b. Revenue Limit ADA	0033	44,811.92	44,811.92	44,811.92
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	293,037,692.22	293,037,692.22	293,037,692.22
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	293,037,692.22	293,037,692.22	293,037,692.22
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.80246	0.80246	0.80246
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	235,151,026.50	235,151,026.50	235,151,026.50
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	3,750,892.90	3,750,892.90	3,750,892.90
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	1,234,990.00	1,234,990.00	1,234,990.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	2,515,902.90	2,515,902.90	2,515,902.90
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	237,666,929.40	237,666,929.40	237,666,929.40

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>REVENUE LIMIT - LOCAL SOURCES</b>				
25. Property Taxes	0587	62,550,400.00	62,550,400.00	62,550,400.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	400,000.00	400,000.00	400,000.00
28. Less: Charter Schools In-lieu Taxes	0595	5,208,317.00	5,208,317.00	5,208,317.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	57,742,083.00	57,742,083.00	57,742,083.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	15,604,205.64	15,604,250.64	15,604,250.64
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	164,320,640.76	164,320,595.76	164,320,595.76
<b>OTHER ITEMS</b>				
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	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(185,642.00)	(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)	---	164,134,998.76	164,134,953.76	164,134,953.76
<b>OTHER NON-REVENUE LIMIT ITEMS</b>				
43. Core Academic Program	9001	821,296.00	821,296.00	821,296.00
44. California High School Exit Exam	9002	1,575,197.00	1,575,197.00	1,575,197.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	1,434,243.00	1,434,243.00	1,434,243.00
46. Apprenticeship Funding	0570	202,034.00	202,034.00	202,034.00
47. Community Day School Additional Funding	3103, 9007	118,376.00	118,376.00	118,376.00

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget	Projected Year Totals		
	(Form 01CS, Item 4A1, Step 2A)	(Form MYPI, Unrestricted, A1b)		
Current Year (2011-12)	44,811.92	44,811.92	0.0%	Met
1st Subsequent Year (2012-13)	44,542.92	44,336.92	-0.5%	Met
2nd Subsequent Year (2013-14)	44,542.92	44,336.92	-0.5%	Met

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

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

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

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2011-12)	47,897	47,897	0.0%	Met
1st Subsequent Year (2012-13)	47,897	47,397	-1.0%	Met
2nd Subsequent Year (2013-14)	47,897	47,397	-1.0%	Met

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

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

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

Explanation:  
(required if NOT met)

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2008-09)	41,995	48,155	87.2%
Second Prior Year (2009-10)	41,864	47,890	87.4%
First Prior Year (2010-11)	41,580	47,897	86.8%
		Historical Average Ratio:	87.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			87.6%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2011-12)	41,809	47,897	87.3%	Met
1st Subsequent Year (2012-13)	41,334	47,397	87.2%	Met
2nd Subsequent Year (2013-14)	41,334	47,397	87.2%	Met

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)



#### 4. CRITERION: Revenue Limit

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

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

##### 4A. Calculating the District's Projected Change in Revenue Limit

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
Current Year (2011-12)	227,085,398.76	227,085,398.76	0.0%	Met
1st Subsequent Year (2012-13)	232,940,551.33	230,465,326.33	-1.1%	Met
2nd Subsequent Year (2013-14)	239,229,946.22	236,754,721.22	-1.0%	Met

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

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

- 1a. STANDARD MET - Revenue limit has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2008-09)	214,585,339.04	237,475,221.93	90.4%
Second Prior Year (2009-10)	197,341,256.79	223,353,014.93	88.4%
First Prior Year (2010-11)	207,122,995.58	228,625,249.02	90.6%
	Historical Average Ratio:		89.8%

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.8% to 92.8%	86.8% to 92.8%	86.8% to 92.8%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2011-12)	218,322,987.39	243,593,585.56	89.6%	Met
1st Subsequent Year (2012-13)	236,167,777.64	225,024,719.81	105.0%	Not Met
2nd Subsequent Year (2013-14)	241,565,869.02	222,402,547.81	108.6%	Not Met

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

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

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

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

2011-12 includes all program carryovers, and it is expected that 2012-13 will look similar once new programs/carryovers are identified and included in the budget. As Board takes action on budget items for 2012-13, it is expected that ratio of salaries and benefits will decrease similar to 2011-12. Administration and Board are monitoring the state fiscal condition, and once the expenditure reductions are approved, they will be moved from line B10 to respected salary and benefits lines. Once reductions have been approved or revenues are identified, the ratio will decrease.

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2011-12)	37,991,069.00	54,236,040.54	42.8%	Yes
1st Subsequent Year (2012-13)	37,991,069.00	53,636,040.54	41.2%	Yes
2nd Subsequent Year (2013-14)	37,991,069.00	53,636,040.54	41.2%	Yes

Explanation:  
(required if Yes)

The adopted budget for 2011-12 included projections for federal programs and do not include many programs that can't be estimated. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing the budget. Years 2012-13 and 2013-14 do not include the ARRA Funds. 2011-12 includes all program carryovers it is expected that 2012-13 will look similar once new programs/carryovers are identified and included in the budget except for the ARRA Funds.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2011-12)	96,226,522.13	103,791,408.13	7.9%	Yes
1st Subsequent Year (2012-13)	99,263,452.64	101,754,921.13	2.5%	No
2nd Subsequent Year (2013-14)	101,943,565.86	94,761,921.13	-7.0%	Yes

Explanation:  
(required if Yes)

For 2011-12 at first interim includes all program carryovers. Categorical carryovers are not included in the budget adoption. QEIA funds will be eliminated for 2013-14.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2011-12)	6,315,460.00	10,568,517.00	67.3%	Yes
1st Subsequent Year (2012-13)	6,315,460.00	7,501,517.00	18.8%	Yes
2nd Subsequent Year (2013-14)	6,315,460.00	7,501,517.00	18.8%	Yes

Explanation:  
(required if Yes)

The adopted budget for 2011-12 included projections for local programs and do not include many programs that can't be estimated because several of them are donations. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing the budget. 2011-12 first interim includes all programs carryovers and it is expected that 2012-13 and 2013-14 will look similar once new programs/carryovers are identified and included in the budget. 2012-13 and 2013-14 do not include the SCTA contribution.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2011-12)	9,529,699.33	30,424,468.26	219.3%	Yes
1st Subsequent Year (2012-13)	9,529,699.33	21,303,415.18	123.5%	Yes
2nd Subsequent Year (2013-14)	9,529,699.33	15,243,334.86	60.0%	Yes

Explanation:  
(required if Yes)

The adopted 2011-12 included projections for federal, state and local programs and do not include many programs that can't be estimated. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing both the revenue and expenditures.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2011-12)	43,994,768.62	52,068,362.29	18.4%	Yes
1st Subsequent Year (2012-13)	42,831,465.81	52,068,472.29	21.6%	Yes
2nd Subsequent Year (2013-14)	42,831,465.81	51,349,439.29	19.9%	Yes

Explanation:  
(required if Yes)

Same comment above applies for Services and Other Operating Expenditures.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2011-12)	140,533,051.13	168,595,965.67	20.0%	Not Met
1st Subsequent Year (2012-13)	143,569,981.64	162,892,478.67	13.5%	Not Met
2nd Subsequent Year (2013-14)	146,250,094.86	155,899,478.67	6.6%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2011-12)	53,524,467.95	82,492,830.55	54.1%	Not Met
1st Subsequent Year (2012-13)	52,361,165.14	73,371,887.47	40.1%	Not Met
2nd Subsequent Year (2013-14)	52,361,165.14	66,592,774.15	27.2%	Not Met

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

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

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

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

The adopted budget for 2011-12 included projections for federal programs and do not include many programs that can't be estimated. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing the budget. Years 2012-13 and 2013-14 do not include the ARRA Funds. 2011-12 includes all program carryovers it is expected that 2012-13 will look similar once new programs/carryovers are identified and included in the budget except for the ARRA Funds.

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

For 2011-12 at first interim includes all program carryovers. Categorical carryovers are not included in the budget adoption. QEIA funds will be eliminated for 2013-14.

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

The adopted budget for 2011-12 included projections for local programs and do not include many programs that can't be estimated because several of them are donations. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing the budget. 2011-12 first interim includes all programs carryovers and it is expected that 2012-13 and 2013-14 will look similar once new programs/carryovers are identified and included in the budget. 2012-13 and 2013-14 do not include the SCTA contribution.

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

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

The adopted 2011-12 included projections for federal, state and local programs and do not include many programs that can't be estimated. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing both the revenue and expenditures.

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

Same comment above applies for Services and Other Operating Expenditures.

## 7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	10,151,261.00	10,151,261.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)			

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

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

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

**8. CRITERION: Deficit Spending**

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

<sup>1</sup>Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Available Reserve Percentages (Criterion 10C, Line 9)	2.1%	2.2%	2.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	0.7%	0.7%	0.8%

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

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2011-12)	(10,861,527.99)	243,593,585.56	4.5%	Not Met
1st Subsequent Year (2012-13)	(2,622,172.00)	225,024,719.81	1.2%	Not Met
2nd Subsequent Year (2013-14)	0.00	222,402,547.81	0.0%	Met

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

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

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

The Board and administration have assigned reserves in 2010-11 to cover the 2011-12 deficit spending. The Board will take necessary action to ensure balanced budgets in subsequent years.

## 9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2011-12)	13,306,796.76		Met
1st Subsequent Year (2012-13)	10,134,000.00		Met
2nd Subsequent Year (2013-14)	10,134,000.00		Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2011-12)	3,438,319.61		Met

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

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

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

Explanation:  
(required if NOT met)

# 10. CRITERION: Reserves

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

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

<sup>1</sup> Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B)	41,809	41,334	41,334
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - Enter the name(s) of the SELPA(s):

Yes

- Special Education Pass-through Funds  
(Fund 10, resources 3300-3499 and 6500-6540,  
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
0.00		

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

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

	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	415,730,918.51	384,845,091.43	374,679,294.67
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	415,730,918.51	384,845,091.43	374,679,294.67
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,314,618.37	7,696,901.83	7,493,585.89
6. Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	8,314,618.37	7,696,901.83	7,493,585.89



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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	8,589,000.00	8,589,000.00	8,589,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(16.22)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	8,588,983.78	8,589,000.00	8,589,000.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.07%	2.23%	2.29%
District's Reserve Standard (Section 10B, Line 7):	8,314,618.37	7,696,901.83	7,493,585.89
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

### S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

### S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2011-12)	(36,864,758.00)	(36,864,758.00)	0.0%	0.00	Met
1st Subsequent Year (2012-13)	(37,073,739.00)	(37,073,739.00)	0.0%	0.00	Met
2nd Subsequent Year (2013-14)	(37,073,739.00)	(37,073,739.00)	0.0%	0.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2011-12)	2,930,254.00	2,930,254.00	0.0%	0.00	Met
1st Subsequent Year (2012-13)	2,930,254.00	2,930,254.00	0.0%	0.00	Met
2nd Subsequent Year (2013-14)	2,930,254.00	2,930,254.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2011-12)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2012-13)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

1a. MET - Projected contributions have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

Project Information:  
(required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2011
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	General Fund/Various Resources	Equipment	49,435
Certificates of Participation	20	Developers Fees/LAIF	COPS	82,885,000
General Obligation Bonds	16/18/21	BIRF	Building	331,142,966
Supp Early Retirement Program	2 and 3	General	PARS	8,459,934
State School Building Loans				
Compensated Absences		Various Funds/Sources	Vacation Earned	7,808,187

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

Special Tax Bonds	3	Debt Services for Blended Components - Fund 52	Building	2,400,000
G.O Bonds Accreted Interest	21	Debt Services for Blended Components - Fund 51	Building	12,121,443

Type of Commitment (continued)	Prior Year (2010-11) Annual Payment (P & I)	Current Year (2011-12) Annual Payment (P & I)	1st Subsequent Year (2012-13) Annual Payment (P & I)	2nd Subsequent Year (2013-14) Annual Payment (P & I)
Capital Leases	60,785	15,140	15,140	15,140
Certificates of Participation	4,390,995	4,386,795	4,490,895	4,491,175
General Obligation Bonds	27,728,828	24,435,003	24,729,113	25,592,726
Supp Early Retirement Program	3,708,721	3,708,721	3,708,721	1,042,492
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Special Tax Bonds	684,520	683,215	684,807	611,363
G.O Bonds Accreted Interest	0	0	0	0
Total Annual Payments:	36,573,849	33,228,874	33,628,676	31,752,896
Has total annual payment increased over prior year (2010-11)?	No	No	No	No

---

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

No
----

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:  
(Required if Yes)

--

## S7. Unfunded Liabilities

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

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

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

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

Yes

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)  
b. OPEB unfunded actuarial accrued liability (UAAL)  
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?  
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)	First Interim
552,400,000.00	552,400,000.00
552,400,000.00	552,400,000.00

Actuarial	Actuarial
Feb 10, 2010	Feb 10, 2010

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method  
Current Year (2011-12)  
1st Subsequent Year (2012-13)  
2nd Subsequent Year (2013-14)

Budget Adoption (Form 01CS, Item S7A)	First Interim
44,061,664.00	44,061,664.00
44,061,664.00	44,061,664.00
44,061,664.00	44,061,664.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)  
Current Year (2011-12)  
1st Subsequent Year (2012-13)  
2nd Subsequent Year (2013-14)

22,238,534.00	22,720,203.42
22,238,534.00	22,720,203.42
22,238,534.00	22,720,203.42

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2011-12)  
1st Subsequent Year (2012-13)  
2nd Subsequent Year (2013-14)

22,238,534.00	22,720,203.42
22,238,534.00	22,720,203.42
22,238,534.00	22,720,203.42

- d. Number of retirees receiving OPEB benefits  
Current Year (2011-12)  
1st Subsequent Year (2012-13)  
2nd Subsequent Year (2013-14)

3,345	3,345
3,345	3,345
3,345	3,345

4. Comments:

The district provides post-employment health care benefits for certain retiree groups depending on hire/retirement date. The majority of certificated retirees' health benefits are paid 100% by the District. Classified and Management employee have varying medical retirement benefits based on hired date. Classified and Management with hire dates after 1996 have limited district contributions.

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

Budget Adoption (Form 01CS, Item S7B)	First Interim
17,075,153.00	17,075,153.00
17,075,153.00	17,075,153.00

3. Self-Insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)	First Interim
7,523,992.00	7,523,992.00
7,523,992.00	7,523,992.00
7,523,992.00	7,523,992.00

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

7,523,992.00	7,523,992.00
7,523,992.00	7,523,992.00
7,523,992.00	7,523,992.00

4. Comments:

The District has established a Self-insurance Fund to account for employee vision, dental and workers' compensation benefits. The plans are self-insured and contract with a third party administrator for benefits processing. Every three years, the District contracts with an actuary who performs an actuarial study using a variety of statistical techniques to produce current estimates that consider claim frequency and other economic factors.



**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, skip to section S8B.

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,197.4	2,095.0	2,095.0	2,095.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

Oct 20, 2011

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 20, 2011

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

Yes

If Yes, date of budget revision board adoption:

Aug 04, 2011

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

7. Amount included for any tentative salary schedule increases

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

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
34,916,102	38,407,712	42,248,483
100.0%	100.0%	100.0%
10.0%	10.0%	10.0%

**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

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

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

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

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
1,817,043	1,853,968	1,881,778
1.5%	1.5%	1.5%

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

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

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

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

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

Class sizes at grades 4-12 were reinstated after the adopted budget.


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

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

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

Were all classified labor negotiations settled as of budget adoption?

If Yes, skip to section S8C.

If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-management) FTE positions	1,298.7	1,250.0	1,250.0	1,250.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

Jun 27, 2011

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

No

If Yes, date of Superintendent and CBO certification:

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

Yes

If Yes, date of budget revision board adoption:

Aug 04, 2011

4. Period covered by the agreement:

Begin Date: Jul 01, 2011

End Date: Jun 30, 2014

5. Salary settlement:

Current Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

0.0%

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

Current Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

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

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
100.0%	100.0%	100.0%
10.0%	10.0%	10.0%

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

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

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

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

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
342,410	372,611	378,200
1.5%	1.5%	1.5%

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

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

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

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

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


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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

No

If Yes or n/a, skip to S9.

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions	192.7	185.0	185.0	185.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

Yes

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

If Yes, complete questions 3 and 4.

Yes

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

126,200

4. Amount included for any tentative salary schedule increases

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
0	0	0

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
No	No	No
Stipend included in Salary	Stipend included in Salary	Stipend included in Salary
0.0%	0.0%	0.0%
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
0	0	0

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
24,000	24,000	24,000

## S9. Status of Other Funds

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

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

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

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is enrollment decreasing in both the prior and current fiscal years?

Yes

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

Yes

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

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

Yes

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

Yes

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

No

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

No

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

Comments:  
(optional)

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

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