Albany Unified School District

2011-12
1st Interim Financial Report

Presented to the Board of Education
December 6, 2011

Superintendent
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ALBANY UNIFIED SCHOOL DISTRICT
2011-12
1ST INTERIM FINANCIAL REPORT

NARRATIVE-GENERAL FUND

AB-2861 (CHAPTER 1150, 1986) requires the Albany Unified School District to submit an interim fiscal report. The purpose of the report is to determine whether or not the district will be able to meet its financial obligations for the remainder of the fiscal year. Districts are required to certify one of three statements and Albany Unified School District will submit a positive certification:

→	POSITIVE CERTIFICATION:	stating that the district will be able to meet its financial obligations.
	QUALIFIED CERTIFICATION:	stating that the district may not be able to meet its financial obligations.
	NEGATIVE CERTIFICATION:	stating that the district will not be able to meet its financial obligations.

The 1st Interim reporting period is an opportunity for Albany Unified School District to look at what changes have occurred since budget adoption. Budgets are adopted in June, often before actual funding is known and prior to the adoption of the State budget. Revisions to the budget are made once the State budget has been adopted and the 1st Interim reports allow the Board of Education (and the State of California) the opportunity to measure actual changes to revenues and expenditures as of October 31, 2011.

BUDGET UPDATE – "The Trigger Reductions"

In June 2011, during the 11th hour of Budget development, leaders in the Legislature and Governor Jerry Brown chose to increase the forecast of state General Fund revenues by $4 billion, based largely on receipt of higher-than-anticipated revenues in May. Higher receipts triggered hopeful optimism that robust revenue growth lay ahead. This optimism also opened a window of opportunity sorely needed to pass a balanced majority-vote Budget without new taxes.

Because this increase in projected revenues wasn't grounded in the economic forecast of the time, the 2011-12 State Budget also set automatic cuts to state-funded programs, including child care, K-12 education, and community colleges, triggering reductions in state spending of billions of dollars if state revenues fall short.

How does the "trigger" work? If revised revenue forecasts prepared by the Legislative Analyst's Office (LAO) for release in November, and revenue forecasts prepared by the Governor's Department of Finance (DOF) in December, are more than $1 billion, but less than $2 billion below the estimate for the 2011-12 State Budget, midyear cuts of up to $601 million are implemented, including a 4%, $23 million cut to child care, a $30 million reduction in community college funding, and a $10 per unit increase to community college enrollment fees (the fee increase would not be effective until summer 2012).

If both revised forecasts fall $2 billion or more short, then additional reductions of up to $248 million in home-to-school transportation, $1.5 billion in school district revenue limits, and $72 million to community colleges are triggered.

IF revenues do not materialize, there is a strong possibility that the district will lose approximately $200 per ADA, or $737,600 less in revenue limit funding.

There has been no indication if these reductions would be mid-year, next fiscal year, or a combination of both. There are many factors, both economic and others, which will affect the final outcome of the potential implementation of the "trigger language". Unfortunately, any changes will not be known prior to the school district's submittal of the 2011-12 1st Interim Report to the Board and County Office of Education.

The district's healthy fund balance will allow for time for budget planning, once the actual numbers are known.

OTHER FACTORS

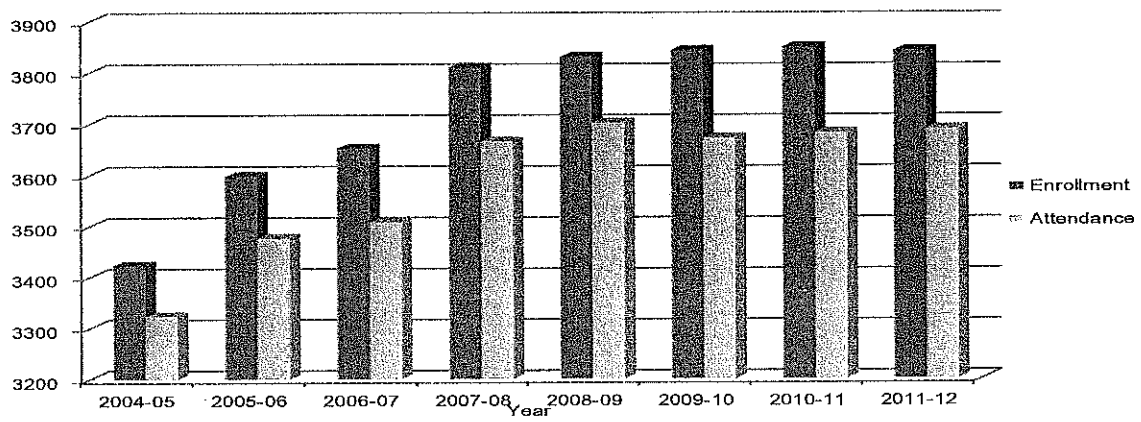
- The "trigger language" applies to 2011-12. There continues to be a structural deficit the State needs to address for 2012-13.
- The Governor has expressed a clear intention to implement the "trigger language" if the criteria are met.

ENROLLMENT AND AVERAGE DAILY ATTENDANCE (ADA)

The district is maintaining relatively flat enrollment. The attendance factor currently used is 96%.

GRADE	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
K	226	233	228	240	269	289	277	273
1-3	677	740	784	797	769	796	849	862
4-6	726	762	764	832	829	837	857	810
7-8	602	617	609	621	625	610	603	603
9-12	1192	1246	1267	1320	1338	1311	1263	1294
	3423	**3598**	**3652**	**3810**	**3830**	**3843**	**3849**	**3842**
Enrollment change from prior year		**175**	**54**	**158**	**20**	**13**	**6**	**-7**
P2 ADA	**3323.21**	**3476.26**	**3507.12**	**3665.18**	**3701.13**	**3671.11**	**3681.26**	**3688**
Pct	97.1%	96.6%	96.0%	96.2%	96.6%	95.5%	95.6%	96.0%

Period Two Attendance= Daily Attendance through the 7th school month



REVENUES

REVENUE LIMIT INCOME

Revenue Limit funding continues to decline. As reflected in the chart below the district will not receive $4.7 million dollars in funding, due to the deficit applied to the revenue limit.

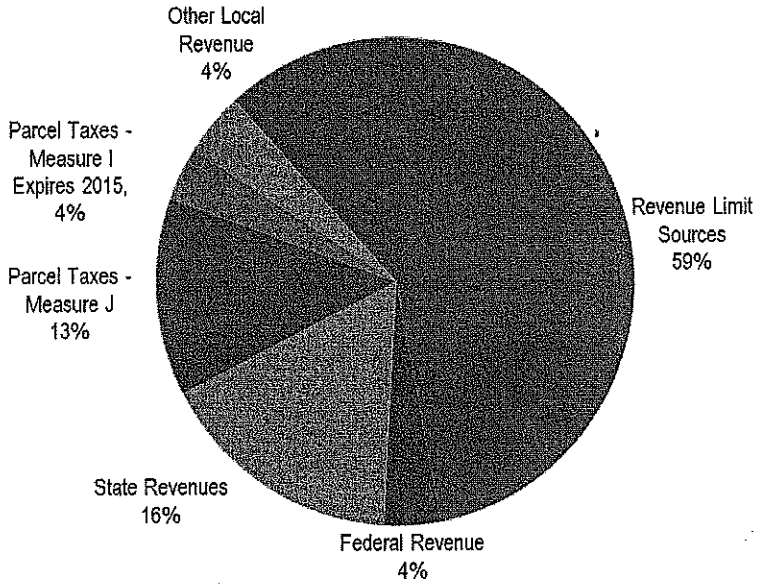
REVENUE LIMIT AND COST OF LIVING ADJUSTMENT

YEAR	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12
DESCRIPTION						
Cost of Living Adjustment (COLA)	5.92%	4.53%	5.66%	4.25%	-0.39%	2.24%
Deficit Factor	0.00%	0.00%	-7.844%	-18.355%	-17.963%	-19.754%
One-time Reduction	$ -	$ -	$ -	$ (252.83)	$ -	$ -
Equalization Aid	$ 52.78	$ -	$ -	$ -	$ -	$ -
Base Revenue Limit per ADA	$ 5,544.35	$ 5,796.35	$ 6,125.35	$ 6,387.35	$ 6,373.56	$ 6,505.35
Funded Revenue Limit per ADA	$ 5,544.35	$ 5,796.35	$ 5,644.88	$ 5,214.95	$ 5,228.68	$ 5,220.28
Revenue Limit Change per ADA	$ 458.78	$ 252.00	$ (480.47)	$ (1,172.40)	$ (1,144.88)	$ (1,285.07)
Revenue Limit ADA	$ 3,507.12	$ 3,667.56	$ 3,701.13	$ 3,701.13	$ 3,681.26	$ 3,688.00
Loss Due to Deficit	**$ -**	**$ -**	**$ (1,778,291.01)**	**$ (4,339,197.75)**	**$ (4,214,610.46)**	**$ (4,739,326.50)**

BUDGET REVISIONS

The 1ST Interim Financial Report reflects changes to district revenues and expenses, for the period ending October 31, 2011, which have occurred since budget adoption in June. The district's 1st Interim Financial Report reflects changes due to finalized staffing as well as 2010-11 carryover funds. Below is a summary of the changes. Detailed information can be found in the Budget Revision section of the report.

	Adopted Budget	1st Interim
	1-Jul-11	31-Oct-10
REVENUES		
Revenue Limit Sources	19,816,942	19,782,798
Federal Revenue	985,807	1,301,387
State Revenues	5,600,355	5,562,428
Parcel Taxes - Measure J	4,429,600	4,429,600
Parcel Taxes - Measure I Expires 2015	1,190,000	1,190,000
Other Local Revenue	468,128	1,419,110
TOTAL REVENUES	32,490,832	33,685,323



FEDERAL REVENUE

Federal Jobs Funds – Funds must be expended by September 2012.

The district carried forward $319,343 in Federal Jobs Funds revenue. These funds are being used to fund 2.3 certificated positions. These positions will revert to unrestricted funding sources in 2012-13.

STATE REVENUE

Deferred Maintenance Funds are now required to be deposited directly into Fund 14, versus the Adopted Budget of a transfer from the General Fund to Fund 14.

Mental Health funds for the 2010-11 year were received in August, accounting for the change to restricted State revenue.

OTHER LOCAL INCOME

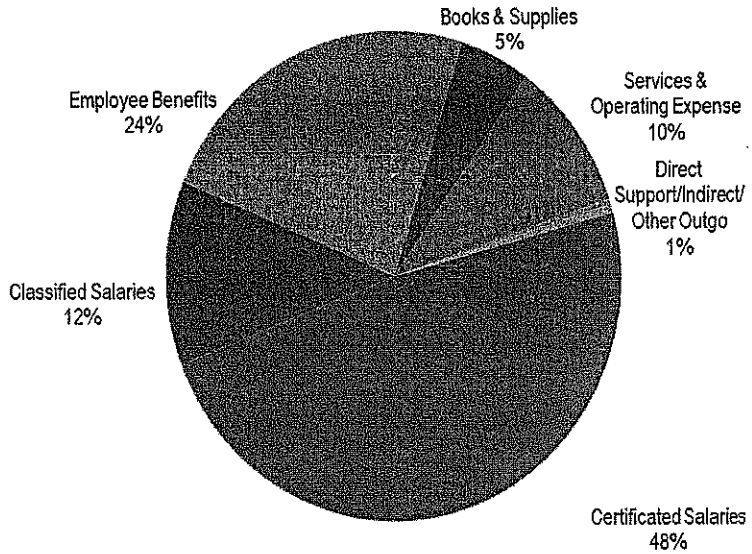
All 2010-11 carryover funds, Deferred Revenue as well as School Care and AMF has been budgeted which account for the substantial increase to Local Income.

TRANSFERS IN

$250,000 was transferred in from Fund 17 for Strategic Planning expenditures. The district transferred $1.4 million to Fund 17 to support the 5-year strategic planning process. These were one-time funds from prior years and the transfer will be made each year per the Strategic Plan budget requirements.

EXPENDITURES

EXPENDITURES	Adopted Budget 1-Jul-11	1st Interim 31-Oct-10
Certificated Salaries	16,897,638.00	16,955,572.00
Classified Salaries	4,174,719.00	4,270,826.00
Employee Benefits	8,581,986.00	8,257,394.00
Books & Supplies	863,712.00	1,760,794.00
Services & Operating Expense	2,886,696.00	3,506,142.00
Other Outgo	(127,000.00)	126,060.00
Direct Support/Indirect/Other Outgo	130,000.00	190,000.00
TOTAL EXPENDITURES	33,407,751.00	35,066,788.00



SALARIES/BENEFITS

Final staffing and salary schedule placement is reflected in the 1st Interim Financial Report. The position control system corresponds with site staffing lists and full-time equivalents (FTE's). Salary and benefits for staff account for 84% of the district's expenditure budget.

The large change in the health and welfare benefit costs is due to finalized plan selection of new employees as well as finalization of the 2012 health and welfare rates.

SUPPLIES/SERVICES

The supply and service budget changes are result of prior year funds budgeted, Strategic Plan, SELPA carryover, as well as funds allocated by sites.

CONTRIBUTIONS TO RESTRICTED PROGRAMS

Restricted programs that are not self-supporting, and require the contribution of unrestricted dollars, decreased by $102,554 and is primarily due to revised Special Education funding.

Below are the programs that require a contribution of unrestricted funds:

	ADOPTED	1ST INTERIM	CHANGE
Special Education	$ 3,333,607	$ 3,238,604	$ -95,003
Transportation	$ 151,131	$ 139,322	$ -11,809
Routine Restricted Maintenance	$ 501,091	$ 505,349	$ 4,258
TOTAL	$3,985,829	$ 3,883,275	$ -102,554

PARCEL TAX

Parcel taxes generate 17% of our General Fund Revenue. Measure I, which generates $1.19 million dollars in revenue will expire in 2015. Below is a summary of the expenditures funded with parcel tax revenue.

MEASURE J 563.00 PER PARCEL

EXPENDITURES		Elem FTE	AMS FTE	AHS FTE	Dist FTE	TOTAL
Teachers						
	Cornell	8.70				827,579
	Marin	7.00				659,438
	Ocean View	8.60				789,209
	Albany Middle School		4.00			410,873
	Albany High School			2.80		278,338
Visual Performing Arts	Elementary Schools	0.80				24,811
Mental Hlth/Counselors					6.80	695,000
Psychologists					3.40	334,430
ATA Off Schedule Payment						175,000
SEIU Off Schedule Payment						6,500
Athletic/Site Stipends						139,422
		25.10	4.00	2.80	10.20	4,340,600
Total Personnel Costs						4,340,600
Contracted services (SCI)						15,000
County fee/ tax roll and collection 1.7%						74,000
	Total Expenditures					4,429,600
	Total Revenue					4,429,600
BALANCE						0

MEASURE I $151.00 PER PARCEL

EXPENDITURES		Elem FTE	AMS FTE	AHS FTE	Dist FTE	TOTAL
Intervention Teachers						
	Cornell	1.00				106,879
	Marin	1.00				104,497
	Ocean View	1.00				76,046
VPA		1.40	1.40	1.80		315,323
Librarians		3.00	1.00	1.00		422,581
Elementary Clerks		2.00				67,597
Campus Security					2.00	77,077
		9.4	2.4	2.8	2.0	1,170,000
Total Personnel Costs						1,170,000
County fee/ tax roll and collection 1.7%						20,000
	Total expenditures					1,190,000
	Total Revenue					1,190,000
BALANCE						0

FUND BALANCE, RESERVE & CASH FLOW

RESERVE

Per the California Department of Education, Albany Unified School District is required to maintain a 3% Reserve for Economic Uncertainties. 1st Interim Report maintains a 3% Reserve, with an actual reserve percentage of 14.26%. The increased reserve level will provide additional fiscal security in light of the volatile State budget crisis and continued funding deferrals.

	ADOPTED BUDGET 1-Jul-11	1ST INTERIM 31-Oct-11
REVENUES	32,490,832.00	33,685,323.00
EXPENDITURES	33,407,751.00	35,066,788.00
NET INCREASE (DECREASE) IN FUND BALANCE	(916,919.00)	(1,381,465.00)
BEGINNING FUND BALANCE	5,061,805.00	6,407,196.00
ENDING FUND BALANCE	4,144,886.00	5,025,731.00
Designated for:		
Revolving Cash	25,000	25,000
Required Reserve 3%	1,002,233	1,052,004
Actual Reserve	4,119,886	5,000,731
Percent	12.33%	14.26%

CASH FLOW

As a result of a healthy reserve, the districts cash flow projections for the year maintain a positive cash balance until May/June of 2012. Due to the continued deferrals, the districts reserve cannot continue to meet the fiscal obligations for each month. The district will receive 38.4% of our State revenue in the 2012-13 fiscal year.

For the 2011-12 year, the district may be required to temporarily borrow from other district funds to address the cash-flow shortage.

STATE APPORTIONMENT												*DEFERRALS*	
Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	*Jul-12*	*Aug-12*
0.00%	0.00%	11.70%	0.00%	9.00%	9.00%	25.30%	50.00%	0.00%	4.60%	1.50%	0.00%	*22.60%*	*15.80%*

A detailed analysis can be found in the Cash Flow section of this report.

MULTI-YEAR PROJECTIONS

Multiyear financial projections (MYFPs) are required of districts by AB 1200 and should be accurate and timely. A MYFP allows both the district and the county office to predict revenues and expenditures and to ensure that the district will be able to meet its financial obligations in the current and two subsequent fiscal years. If the district is not able to meet its financial obligations in the current and two subsequent years, the county superintendent of schools must notify the district's governing board and the Superintendent of Public Instruction (SPI) of the determination. The county office must then adhere to EC section 42127.6 in assisting the district. This assistance can include assigning a fiscal expert to advise the district, conducting a study of the financial and budgetary condition of the district, and submitting a proposal for addressing the fiscal condition. The primary objective of a MYFP is to achieve and sustain a balanced budget in order to improve academic achievement and maintain local governance.

Any forecast of financial data has inherent limitations, including unanticipated changes in enrollment and changing economic conditions at the state and local level. A budget forecasting model is a tool and should be evaluated based on certain criteria and assumptions, not viewed as a prediction of exact numbers. The MYFP is updated at each interim financial reporting period to maintain the most accurate data.

The district has used Fiscal Crisis and Management Assistance Teams (FCMAT) Multi-Year Projection software to prepare the Multi-Year Projections for 2012-13 through 2013-14, as required.

A detailed report, including all assumptions, can be found in the Multi-Year Projection section of this report.

Based on current information, the district will be able to meet its fiscal obligations for the current and two subsequent years.

For informational purposes, a "Trigger Reduction" model is included, which drastically changes the reserve level and the fiscal picture for the next three years.

MULTI-YEAR PROJECTIONS
Current

		2011 - 12	2012 - 13	2013 - 14
Revenues				
	Total Revenues	**$33,685,323.58**	**$33,585,523.00**	**$34,326,172.00**
Expenditures				
	Total Expenditures	**$35,066,788.00**	**$34,194,887.87**	**$35,019,788.59**
Excess (Deficiency) of Revenues Over Expenditures		**($1,381,464.42)**	**($609,364.87)**	**($693,616.59)**
Fund Balance				
	Beginning Fund Balance	$6,407,196.00	$5,025,731.58	$4,416,366.71
	Ending Fund Balance	$5,025,731.58	$4,416,366.71	$3,722,750.12
Components of Ending Fund Balance				
	Reserved Balances	$0.00	$0.00	$0.00
	Revolving Cash	$25,000.00	$25,000.00	$25,000.00
	Legally Restricted Balance	$0.00	$1,295.84	$2,811.14
	Economic Uncertainties Percentage-Required	3%	3%	3%
	Designated for Economic Uncertainties	$5,000,731.58	$4,390,070.87	$3,694,938.98
	Reserve as a % of Expenditures	14.26%	12.84%	10.55%

MULTI-YEAR PROJECTIONS
Potential "Trigger Reduction"

		2011 - 12	2012 - 13	2013 - 14
Revenues				
	Total Revenues	**$33,685,323.58**	**$33,585,523.00**	**$34,326,172.00**
	Potential "Trigger" reduction $200 per ADA	**(737,600.00)**	**(737,600.00)**	**(737,600.00)**
	REVISED REVENUE	**32,947,723.58**	**32,847,923.00**	**33,588,572.00**
Expenditures				
	Total Expenditures	**$35,066,788.00**	**$34,194,887.87**	**$35,019,788.59**
Excess (Deficiency) of Revenues Over Expenditures		**($2,119,064.42)**	**($1,346,964.87)**	**($1,431,216.59)**
Fund Balance				
	Beginning Fund Balance	$6,407,196.00	$4,288,131.58	$2,941,166.71
	Ending Fund Balance	$4,288,131.58	$2,941,166.71	$1,509,950.12
Components of Ending Fund Balance				
	Reserved Balances	$0.00	$0.00	$0.00
	Revolving Cash	$25,000.00	$25,000.00	$25,000.00
	Legally Restricted Balance	$0.00	$1,295.84	$2,811.14
	Economic Uncertainties Percentage-Required	3%	3%	3%
	Designated for Economic Uncertainties	$4,263,131.58	$2,914,870.87	$1,482,138.98
	Reserve as a % of Expenditures	12.16%	8.52%	4.23%

OTHER FUNDS
All other district funds are projected to have positive ending balances and are detailed in the **Other Funds** section of the report.

INTERIM CERTIFICATION
Positive Certification.

GENERAL FUND
Budget Revisions 1st Interim 2011-12
Fund 010 - General Fund

		Adopted Budget 1-Jul-10	1st Interim 31-Oct-10	Difference	Comments
A)	REVENUES				
	Revenue Limit Sources	19,816,942.00	19,782,798.00	(34,144.00)	Revenue Limit - lower enrollment
	Federal Revenue	985,807.00	1,301,387.00	315,580.00	Def Revenue - Federal Jobs Funds
	Other State Revenues	5,600,355.00	5,562,428.00	(37,927.00)	Deferred Maintenance Funds to Fund 14
	Local Revenues	6,087,728.00	6,788,710.00	700,982.00	School Care; Donations; Field Trips
	TOTAL REVENUES	32,490,832.00	33,435,323.00	944,491.00	
B)	EXPENDITURES				
	Certificated Salaries	16,897,638.00	16,955,572.00	57,934.00	Final Staffing
	Classified Salaries	4,174,719.00	4,270,826.00	96,107.00	SpEd paraeducators;School Care; Summer O.T
	Employee Benefits	8,581,986.00	8,257,394.00	(324,592.00)	Final H/W rates less than projected;Final staffing
	Books & Supplies	863,712.00	1,760,794.00	897,082.00	Prior year carryover funds budgeted; donations
	Services & Operating Expense	2,886,696.00	3,506,142.00	619,446.00	SELPA travel/conf;prior year field trips/athletics;School Care; site donations
	Capital Outlay	0.00	0.00	0.00	
	Other Outgo	0.00	506,060.00	506,060.00	SELPA 10-11 Mental Health funds
	Direct Support/Indirect Costs	(127,000.00)	(190,000.00)	(63,000.00)	Based on program expenditures
	TOTAL EXPENDITURES	33,277,751.00	35,066,788.00	1,789,037.00	
C)	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(786,919.00)	(1,631,465.00)	(844,546.00)	
D)	OTHER FINANCING SOURCES/USES				
	Interfund Transfer In	0.00	250,000.00	250,000.00	Strategic Plan from Fund 17
	Interfund Transfer Out	130,000.00	0.00	(130,000.00)	Deferred Maintenance funds directly to Fund 14
	Contributions				
	TOTAL OTHER FINANCING	130,000.00	250,000.00		
E)	NET INCREASE (DECREASE) IN FUND BALANCE	(916,919.00)	(1,381,465.00)		
F)	BEGINNING FUND BALANCE	5,061,805.00	6,407,196.00		
G)	ENDING FUND BALANCE	4,144,886.00	5,025,731.00		

GENERAL FUND - RESTRICTED ACCOUNTS
Budget Revisions 1st Interim 2011-12
Fund 010 - General Fund

		Adopted Budget 1-Jul-10	1st Interim 31-Oct-10	Difference	Comments
A)	REVENUES				
	Revenue Limit Sources	511,815.00	511,815.00	0.00	
	Federal Revenue	985,807.00	1,301,387.00	315,580.00	Federal Jobs Funds
	Other State Revenues	2,678,653.00	2,734,796.00	56,143.00	2010-11 Mental Health Funds
	Local Revenues	5,619,600.00	6,276,443.00	656,843.00	School Care; AMF; donations
	TOTAL REVENUES	9,795,875.00	10,824,441.00	1,028,566.00	
B)	EXPENDITURES				
	Certificated Salaries	7,063,242.00	7,043,703.00	(19,539.00)	Final Staffing
	Classified Salaries	1,824,528.00	1,860,425.00	35,897.00	SpEd paraeducators;School Care
	Employee Benefits	3,294,095.00	3,367,527.00	73,432.00	Final staffing/plan selection
	Books & Supplies	197,224.00	695,278.00	498,054.00	Prior year carryover funds budgeted; donations
	Services & Operating Expense	1,206,048.00	1,698,655.00	492,607.00	SELPA travel/conf;prior year field trips/athletics;School Care; site donations
	Capital Outlay	0.00	0.00	0.00	
	Other Outgo	0.00	506,060.00	506,060.00	SELPA 10-11 Mental Health funds
	Direct Support/Indirect Costs	512,670.00	510,411.00	(2,259.00)	Based on program expenditures
	TOTAL EXPENDITURES	14,097,807.00	15,682,059.00	1,584,252.00	
C)	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(4,301,932.00)	(4,857,618.00)	(555,686.00)	
D)	OTHER FINANCING SOURCES/USES				
	Interfund Transfer In	0.00	0.00	0.00	Strategic Plan from Fund 17
	Interfund Transfer Out	0.00	0.00	0.00	Deferred Maintenance funds directly to Fund 14
	Contributions	3,985,829.00	3,883,275.00	(102,554.00)	
	TOTAL OTHER FINANCING	3,985,829.00	3,883,275.00		
E)	NET INCREASE (DECREASE) IN FUND BALAN	(316,103.00)	(974,343.00)	(658,240.00)	
F)	BEGINNING FUND BALANCE	316,103.00	974,343.00		
G)	ENDING FUND BALANCE	0.00	0.00		

GENERAL FUND - UNRESTRICTED ACCOUNTS
Budget Revisions 1st Interim 2011-12
Fund 010 - General Fund

		Adopted Budget 1-Jul-10	1st Interim 31-Oct-10	Difference	Comments
A)	REVENUES				
	Revenue Limit Sources	19,305,127.00	19,270,983.00	(34,144.00)	Revenue Limit - lower enrollment
	Federal Revenue	0.00	0.00	0.00	
	Other State Revenues	2,921,702.00	2,827,632.00	(94,070.00)	Deferred Maintenance funds to Fund 14
	Local Revenues	468,128.00	512,267.00	44,139.00	Field trips; Final ROP
	TOTAL REVENUES	22,694,957.00	22,610,882.00	(84,075.00)	
B)	EXPENDITURES				
	Certificated Salaries	9,834,396.00	9,911,869.00	77,473.00	Final Staffing
	Classified Salaries	2,350,191.00	2,410,401.00	60,210.00	Clerical xtra time;Summer office staff
	Employee Benefits	5,287,891.00	4,889,867.00	(398,024.00)	Final staffing/plan selection; Final h/w rates
	Books & Supplies	666,488.00	1,065,516.00	399,028.00	Prior year carryover funds budgeted; donations
	Services & Operating Expense	1,680,648.00	1,807,487.00	126,839.00	Site field trips; technology contracts
	Capital Outlay	0.00	0.00	0.00	
	Other Outgo	0.00	0.00	0.00	
	Direct Support/Indirect Costs	(639,670.00)	(700,411.00)	(60,741.00)	Based on program expenditures
	TOTAL EXPENDITURES	19,179,944.00	19,384,729.00	204,785.00	
C)	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	3,515,013.00	3,226,153.00	(288,860.00)	
D)	OTHER FINANCING SOURCES/USES				
	Interfund Transfer In	0.00	250,000.00	250,000.00	Strategic Plan from Fund 17
	Interfund Transfer Out	130,000.00	0.00	(130,000.00)	Deferred Maintenance funds directly to Fund 14
	Contributions	(3,985,829.00)	(3,883,275.00)	102,554.00	
	TOTAL OTHER FINANCING	(4,115,829.00)	(3,633,275.00)		
E)	NET INCREASE (DECREASE) IN FUND BALAN	(600,816.00)	(407,122.00)	193,694.00	
F)	BEGINNING FUND BALANCE	4,745,705.00	5,432,853.00		
G)	ENDING FUND BALANCE	4,144,889.00	5,025,731.00		

ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS			
2011-12			
☐	Original Adopted Budget	LEA:	Albany Unified
☑	First Interim Report		School District
☐	Second Interim Report		
	2011-12	2012-13	2013-14
ADA Average Daily Attendance/Enrollment			
Projected District K-12 Revenue Limit ADA	3,688.00	3,688.00	3,688.00
Estimated Actual ADA if Declining Enrollment			
Projected Enrollment	3,842	3,842	3,842
REVENUES			
Revenue Limit Statutory COLA	2.24%	3.10%	2.80%
Revenue Limit Deficit	19.75%	19.754%	19.754%
Base Revenue Limit per ADA	6,505.35	6,708.35	6,897.35
Deficited Revenue Limit per ADA	5,220.28	5,383.18	5,534.85
Funded Revenue Limit COLA	0.00%	0.00%	0.00%
Federal COLA	0.00%	0.00%	0.00%
State Categorical COLA	0.00%	0.00%	1.90%
Local Revenues	0.00%	0.00%	0.00%
Parcel Tax - Measure J	563.00 Per Parcel + Commercial	563.00 Per Parcel + Commercial	563.00 Per Parcel + Commercial
Parcel Tax - Measure I	151.00 Per Parcel + Commercial	151.00 Per Parcel + Commercial	151.00 Per Parcel + Commercial
Lottery - Restricted per ADA	$111.75	$111.75	$111.75
Lottery - Unrestricted per ADA	$17.00	$17.00	$17.00
Interest	0.5%	0.5%	0.5%
California CPI	3.2%	2.8%	3.0%
EXPENDITURES (Salaries and Benefits)			
Certificated - Object 1000s			
Step and Column	2.00%	2.00%	2.00%
Estimated COLA Increase	0.00%	0.00%	0.00%
Total number of Certificated FTEs	212.00	210.00	210.00
Classified - Object 2000s			
Step and Column	1.00%	1.00%	1.00%
Estimated COLA Increase	0.00%	0.00%	0.00%
Total number of Classified FTEs	101.00	101.00	101.00

ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS			
2011-12			
☐	Original Adopted Budget	LEA:	Albany Unified
☑	First Interim Report		School District
☐	Second Interim Report		
Benefits - Object 3000s			
Certificated H&W % Increase/Decrease	7.50%	7.00%	7.00%
Classified H&W % Increase/Decrease	7.50%	7.00%	7.00%
Employer STRS Cost	8.25%	8.25%	8.25%
Employer PERS Cost	10.923%	10.923%	10.923%
PERS Revenue Limit Reduction	2.097%	2.097%	2.097%
FICA	6.200%	6.200%	6.200%
Medicare	1.450%	1.450%	1.450%
State Unemployment Insurance Cost	1.61%	1.61%	1.61%
Worker's Compensation Cost	1.93%	1.93%	1.93%
Supplies, Services and Equipment			
Object 4000's/5000's			
Supplies - Increase over Prior Year	0.00%	CPI/Enrollment	CPI/Enrollment
Services - Increase over Prior Year	CPI	CPI/Enrollment	CPI/Enrollment
Services - One time costs	$0.00	$0.00	$0.00
Utilities - Increase over Prior Year	CPI	CPI/Enrollment	CPI/Enrollment
Capital Outlay - Increase over Prior Year	0.00%	0.00%	0.00%
Other Sources & Uses - Increase (Decrease)			
General Fund Interfund Transfers In	$250,000.00	$250,000.00	$250,000.00
General Fund Interfund Transfers Out	$0.00	$0.00	$0.00

Revenue Limit

Revenue Limit						
Description	**Base Year 2011 - 12**	**Year 1 2012 - 13**	**Year 2 2013 - 14**			
1. Base Revenue Limit Per ADA						
1.a. State Avg Base RL Per ADA (Prior Yr)	$6,392.00	$6,535.00	$6,738.00			
1.b. Base RL per ADA (Prior Yr)	$6,362.35	$6,505.35	$6,708.35			
2. Inflation Increase	$143	$203	$189			
3. All Other Adjustments	$0.00	$0.00	$0.00			
4. TOTAL, BASE REVENUE LIMIT PER ADA	$6,505.35	$6,708.35	$6,897.35			
Revenue Limit Subject To Deficit						
5. Total Base Revenue Limit						
5.a. Base Revenue Limit Per ADA (Line 4)	$6,505.35	$6,708.35	$6,897.35			
5.b. Prior Year P2 ADA	3,681.18	3,688.00	3,688.00			
5.b.i. Prior Yr. ADA Adjustment	0.00	0.00	0.00			
5.b.ii. Net Prior Yr. Revenue Limit ADA	3,681.18	3,688.00	3,688.00			
5.c. Current Yr. RL ADA (excluding Charter ADA)	3,688.00	3,688.00	3,688.00			
5.d. ADA Used for Revenue Limit	3,688.00	3,688.00	3,688.00			
5.d.i. Current Yr. Charter Schl. ADA	0.00	0.00	0.00			
5.d.ii. Deduct: Necessary Small Schools ADA	0.00	0.00	0.00			
5.d.iii. COE CommSchs/SpEd	0.00	0.00	0.00			
5.e. ADA used for Revenue Limit	3,688.00	3,688.00	3,688.00			
5.f. Total Base Revenue Limit	$23,991,730.80	$24,740,394.80	$25,437,426.80			
6. Allowance for Necessary Small Schools	$0.00	$0.00	$0.00			
7. Gain or Loss from Interdistrict Attendance Agreements	$0.00	$0.00	$0.00			
8. Meals for Needy Pupils	$0.00	$0.00	$0.00			
9. Special Revenue Limit Adjustments	$0.00	$0.00	$0.00			
10. One-time Equalization Adjustments	$0.00	$0.00	$0.00			
11. Miscellaneous Revenue Limit Adjustments	$0.00	$0.00	$0.00			
12. Less:All Charter District Revenue Limit Adjustments	$0.00	$0.00	$0.00			
13. Beginning Teacher Salary Incentive Funding	$42,228.00	$42,228.00	$42,228.00			
14. Less: Class Size Penalties Adjustment	$0.00	$0.00	$0.00			
15. REVENUE LIMIT SUBJECT TO DEFICIT	$24,033,958.80	$24,782,622.80	$25,479,654.80			
Deficit Calculation						
16. Revenue Limit Deficit: K-12 (SSC)	-19.75400%	-19.75400%	-19.75400%			
16.a. Loss to Deficit	($4,747,668.22)	($4,895,559.31)	($5,033,251.01)			
17. SubTotal, After Deficit	$19,286,290.58	$19,887,063.49	$20,446,403.79			
Other Revenue Limit Items Net of Any Deficit						
18. Unemployment Insurance Revenue	$364,693.00	$364,693.00	$364,693.00			
19. Less: Longer Day/Year Penalty	$0.00	$0.00	$0.00			
20. Less: Excess ROC/P Reserves Adjustment	$0.00	$0.00	$0.00			
21. Less: PERS Reduction	$68,958.00	$68,958.00	$68,958.00			
22. PERS Safety Adjustment/SFUSD PERS Adjustment	$0.00	$0.00	$0.00			
23. TOTAL, OTHER REVENUE LIMIT ITEMS	$295,735.00	$295,735.00	$295,735.00			
24. TOTAL REVENUE LIMIT	$19,582,025.58	$20,182,798.49	$20,742,138.79			
Revenue Limit Local Sources						
25. Property Taxes	$5,760,795.00	$5,760,795.00	$5,760,795.00			

Revenue Limit						
26. Miscellaneous Funds	$0.00	$0.00	$0.00			
27. Property Taxes Transfers	$0.00	$0.00	$0.00			
28. Community Redevelopment Funds	$0.00	$0.00	$0.00			
29. Less: Charter Schools In-lieu Taxes	$0.00	$0.00	$0.00			
30. TOTAL, REVENUE LIMIT - LOCAL SOURCES	$5,760,795.00	$5,760,795.00	$5,760,795.00			
31. Charter School General Purpose Block Grant Offset (L	$0.00	$0.00	$0.00			
32. STATE AID PORTION OF REVENUE LIMIT	$13,821,230.58	$14,422,003.49	$14,981,343.79			
Basic Aid Status						
33. Funding Model Used: ("Basic Aid" or "Revenue Limit")	RevLim	RevLim	RevLim			
34. Educational Revenue Augmentation Fund Allocation (E	$0.00	$0.00	$0.00			
35. Total Basic Aid Funding Received	N/A	N/A	N/A			
Other Revenue Limit Adjustments						
36. One-Time RL Reduction ABx4	$0.00	$0.00	$0.00			
37. Adjusted State Aid Portion of RL (2009-10 Only)	$13,821,230.58	$14,422,003.49	$14,981,343.79			
Other Items						
38. Less: County Office Funds Transfer	$0.00	$0.00	$0.00			
39. Basic Aid "Choice"/Court Ordered Voluntary Pupil Trar	$0.00	$0.00	$0.00			
40. Basic Aid Supplement Charter School Adjustments	$0.00	$0.00	$0.00			
41. All Other Adjustments	$0.00	$0.00	$0.00			
42. TOTAL, OTHER ITEMS	$0.00	$0.00	$0.00			
43. TOTAL STATE AID PORTION OF REVENUE LIMIT	$13,821,230.58	$14,422,003.49	$14,981,343.79			
44. Less: Revenue Limit State Apportionment Receipts	$0.00	$0.00	$0.00			
45. NET ACCRUAL TO STATE AID - REVENUE LIMIT	$13,821,230.58	$14,422,003.49	$14,981,343.79			
Reconciliation to SACS Form 01						
46. Total State Aid Portion of Revenue Limit (Line 43)	$13,821,230.58	$14,422,003.49	$14,981,343.79			
47. Total, Revenue Limit - Local Sources	$5,760,795.00	$5,760,795.00	$5,760,795.00			
48. Total Combined Revenue Limit	$19,582,025.58	$20,182,798.49	$20,742,138.79			
Revenue Limit Transfers						
49. Total Restricted Revenue Limit Sources	$380,000.00	$380,000.00	$380,000.00			
Reconciliation of Total Revenue Limit Sources						
50. Revenue Limit State Aid - Prior Year	$0.00	$0.00	$0.00			
51. PERS Revenue Limit Reduction (Line 21)	$68,958.00	$68,958.00	$68,958.00			
52. Total Unrestricted Revenue Limit Sources	$19,270,983.58	$19,871,756.49	$20,431,096.79			
OTHER NON REVENUE LIMIT ITEMS (Should be recor						
53. Core Academic Program	$0.00	$0.00	$0.00			
54. California High School Exit Exam	$0.00	$0.00	$0.00			
55. Pupil Promotion and Retention, and Low STAR Score	$0.00	$0.00	$0.00			
56. Apprenticeship Funding	$0.00	$0.00	$0.00			
57. Community Day School Additional Funding	$0.00	$0.00	$0.00			

General Fund/County School Service Fund
Unrestricted and Restricted Resources
Revenues, Expenditures, and Changes in the Fund Balance

Name	Object Code	Base Year 2011 - 12	Year 1 2012 - 13	Year 2 2013 - 14
Revenues				
Revenue Limit Sources	8010 - 8099	$19,782,798.58	$20,383,571.49	$20,942,911.79
Federal Revenues	8100 - 8299	$1,301,387.00	$982,044.00	$982,044.00
Other State Revenues	8300 - 8599	$5,562,428.00	$5,694,560.32	$5,817,605.35
Other Local Revenues	8600 - 8799	$6,788,710.00	$6,275,347.26	$6,333,611.66
Total Revenues		**$33,435,323.58**	**$33,335,523.07**	**$34,076,172.80**
Expenditures				
Certificated Salaries	1000 - 1999	$16,955,572.00	$17,123,577.12	$17,384,530.16
Classified Salaries	2000 - 2999	$4,270,826.00	$4,313,534.26	$4,356,669.61
Employee Benefits	3000 - 3999	$8,257,394.00	$8,632,136.31	$9,049,407.71
Books and Supplies	4000 - 4999	$1,760,794.00	$1,260,380.08	$1,274,212.00
Services and Other Operating	5000 - 5999	$3,506,142.00	$3,055,260.10	$3,144,969.11
Capital Outlay	6000 - 6900	$0.00	$0.00	$0.00
Other Outgo	7000 - 7299	$506,060.00	$0.00	$0.00
Direct Support/Indirect Cost	7300 - 7399	($190,000.00)	($190,000.00)	($190,000.00)
Debt Service	7430 - 7439	$0.00	$0.00	$0.00
Total Expenditures		**$35,066,786.00**	**$34,194,887.87**	**$35,019,788.59**
Excess (Deficiency) of Revenues Over		**($1,631,464.42)**	**($859,364.80)**	**($943,615.79)**
Other Financing Sources\Uses				
Interfund Transfers In	8900 - 8929	$250,000.00	$250,000.00	$250,000.00
Interfund Transfers Out	7600 - 7629	$0.00	$0.00	$0.00
All Other Financing Sources	8930 - 8979	$0.00	$0.00	$0.00
All Other Financing Uses	7630 - 7699	$0.00	$0.00	$0.00
Contributions	8980 - 8999	$0.00	$0.00	$0.00
Total Other Financing Sources\Uses		**$250,000.00**	**$250,000.00**	**$250,000.00**
Net Increase (Decrease) in Fund Balance		**($1,381,464.42)**	**($609,364.80)**	**($693,615.79)**
Fund Balance				
Beginning Fund Balance	9791	$6,407,196.00	$5,025,731.58	$4,416,366.78
Audit Adjustments	9793	$0.00	$0.00	$0.00
Other Restatements	9795	$0.00	$0.00	$0.00
Adjusted Beginning Fund Balance		$6,407,196.00	$5,025,731.58	$4,416,366.78
Ending Fund Balance		$5,025,731.58	$4,416,366.78	$3,722,750.99
Components of Ending Fund Balance				
Reserved Balances	9700	$0.00	$0.00	$0.00
Revolving Cash	9711	$25,000.00	$25,000.00	$25,000.00
Legally Restricted Balance	9740 - 9759	$0.00	$1,295.84	$2,811.14
Designated for Economic Uncertainties	9770	$5,000,731.58	$4,390,070.94	$3,694,939.85
Undesignated/Unappropriated	9790	$0.00	$0.00	$0.00

General Fund/County School Service Fund
Unrestricted Resources Only
Revenues, Expenditures, and Changes in the Fund Balance

Name	Object Code	Base Year 2011 - 12	Year 1 2012 - 13	Year 2 2013 - 14
Revenues				
Revenue Limit Sources	8010 - 8099	$19,270,983.58	$19,871,756.49	$20,431,096.79
Federal Revenues	8100 - 8299	$0.00	$0.00	$0.00
Other State Revenues	8300 - 8599	$2,827,632.00	$2,877,399.83	$2,923,744.92
Other Local Revenues	8600 - 8799	$512,267.00	$512,867.00	$513,506.60
Total Revenues		**$22,610,882.58**	**$23,262,023.32**	**$23,868,348.31**
Expenditures				
Certificated Salaries	1000 - 1999	$9,911,869.00	$10,390,106.38	$10,597,908.51
Classified Salaries	2000 - 2999	$2,410,401.00	$2,434,505.01	$2,458,850.06
Employee Benefits	3000 - 3999	$4,889,867.00	$5,172,704.44	$5,434,631.46
Books and Supplies	4000 - 4999	$1,065,516.00	$966,187.12	$982,121.90
Services and Other Operating	5000 - 5999	$1,807,487.00	$1,858,096.64	$1,913,839.53
Capital Outlay	6000 - 6900	$0.00	$0.00	$0.00
Other Outgo	7000 - 7299	$0.00	$0.00	$0.00
Direct Support/Indirect Cost	7300 - 7399	($700,411.00)	($700,411.00)	($700,411.00)
Debt Service	7430 - 7439	$0.00	$0.00	$0.00
Total Expenditures		**$19,384,729.00**	**$20,121,188.59**	**$20,686,940.46**
Excess (Deficiency) of Revenues Over		**$3,226,153.58**	**$3,140,834.73**	**$3,181,407.85**
Other Financing Sources\Uses				
Interfund Transfers In	8900 - 8929	$250,000.00	$250,000.00	$250,000.00
Interfund Transfers Out	7600 - 7629	$0.00	$0.00	$0.00
All Other Financing Sources	8930 - 8979	$0.00	$0.00	$0.00
All Other Financing Uses	7630 - 7699	$0.00	$0.00	$0.00
Contributions	8980 - 8999	($3,883,275.00)	($4,001,495.37)	($4,126,538.94)
Total Other Financing Sources\Uses		**($3,633,275.00)**	**($3,751,495.37)**	**($3,876,538.94)**
Net Increase (Decrease) in Fund Balance		**($407,121.42)**	**($610,660.64)**	**($695,131.09)**
Fund Balance				
Beginning Fund Balance	9791	$5,432,853.00	$5,025,731.58	$4,415,070.94
Audit Adjustments	9793	$0.00	$0.00	$0.00
Other Restatements	9795	$0.00	$0.00	$0.00
Adjusted Beginning Fund Balance		$5,432,853.00	$5,025,731.58	$4,415,070.94
Ending Fund Balance		$5,025,731.58	$4,415,070.94	$3,719,939.85
Components of Ending Fund Balance				
Reserved Balances	9700	$0.00	$0.00	$0.00
Revolving Cash	9711	$25,000.00	$25,000.00	$25,000.00
Designated for Economic Uncertainties	9770	$5,000,731.58	$4,390,070.94	$3,694,939.85
Undesignated/Unappropriated	9790	$0.00	$0.00	$0.00

General Fund/County School Service Fund
Restricted Resources Only
Revenues, Expenditures, and Changes in the Fund Balance

Name	Object Code	Base Year 2011 - 12	Year 1 2012 - 13	Year 2 2013 - 14
Revenues				
Revenue Limit Sources	8010 - 8099	$511,815.00	$511,815.00	$511,815.00
Federal Revenues	8100 - 8299	$1,301,387.00	$982,044.00	$982,044.00
Other State Revenues	8300 - 8599	$2,734,796.00	$2,817,160.49	$2,893,860.43
Other Local Revenues	8600 - 8799	$6,276,443.00	$5,762,480.26	$5,820,105.06
Total Revenues		**$10,824,441.00**	**$10,073,499.75**	**$10,207,824.49**
Expenditures				
Certificated Salaries	1000 - 1999	$7,043,703.00	$6,733,470.74	$6,786,621.65
Classified Salaries	2000 - 2999	$1,860,425.00	$1,879,029.25	$1,897,819.55
Employee Benefits	3000 - 3999	$3,367,527.00	$3,459,431.87	$3,614,776.25
Books and Supplies	4000 - 4999	$695,278.00	$294,192.96	$292,090.10
Services and Other Operating	5000 - 5999	$1,698,655.00	$1,197,163.46	$1,231,129.58
Capital Outlay	6000 - 6900	$0.00	$0.00	$0.00
Other Outgo	7000 - 7299	$506,060.00	$0.00	$0.00
Direct Support/Indirect Cost	7300 - 7399	$510,411.00	$510,411.00	$510,411.00
Debt Service	7430 - 7439	$0.00	$0.00	$0.00
Total Expenditures		**$15,682,059.00**	**$14,073,699.28**	**$14,332,848.13**
Excess (Deficiency) of Revenues Over		**($4,857,618.00)**	**($4,000,199.53)**	**($4,125,023.64)**
Other Financing Sources\Uses				
Interfund Transfers In	8900 - 8929	$0.00	$0.00	$0.00
Interfund Transfers Out	7600 - 7629	$0.00	$0.00	$0.00
All Other Financing Sources	8930 - 8979	$0.00	$0.00	$0.00
All Other Financing Uses	7630 - 7699	$0.00	$0.00	$0.00
Contributions	8980 - 8999	$3,883,275.00	$4,001,495.37	$4,126,538.94
Total Other Financing Sources\Uses		**$3,883,275.00**	**$4,001,495.37**	**$4,126,538.94**
Net Increase (Decrease) in Fund Balance		**($974,343.00)**	**$1,295.84**	**$1,515.30**
Fund Balance				
Beginning Fund Balance	9791	$974,343.00	$0.00	$1,295.84
Audit Adjustments	9793	$0.00	$0.00	$0.00
Other Restatements	9795	$0.00	$0.00	$0.00
Adjusted Beginning Fund Balance		$974,343.00	$0.00	$1,295.84
Ending Fund Balance		$0.00	$1,295.84	$2,811.14
Components of Ending Fund Balance				
Reserved Balances	9700	$0.00	$0.00	$0.00
Legally Restricted Balance	9740 - 9759	$0.00	$1,295.84	$2,811.14

First Interim
2011-12 INTERIM REPORT
Cashflow Worksheet

	Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
A. BEGINNING CASH	9110	878,551.00	1,885,878.00	3,935,989.00	4,430,940.00	1,930,631.00	418,579.00
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	14,142.00	234,118.00	191,505.00	271.00	13,775.00	1,762,935.00
Principal Apportionment	8010-8019	0.00		1,484,359.00		1,243,911.00	1,243,911.00
Miscellaneous Funds	8080-8099	4,253.00	5,248.00	9,968.00	10,319.00	12,876.00	9,749.00
Federal Revenue	8100-8299			325,077.00	3,834.00	144,090.00	57,590.00
Other State Revenue	8300-8599	53,041.00	62,321.00	680,897.00	122,547.00	398,163.00	491,854.00
Other Local Revenue	8600-8799	11,667.00	283,003.00	193,027.00	(235,580.00)	157,445.00	2,789,981.00
Interfund Transfers In	8910-8929				250,000.00		
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		83,103.00	584,690.00	2,884,833.00	151,391.00	1,970,260.00	6,356,020.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	114,322.00	209,080.00	1,607,160.00	1,649,801.00	1,738,425.00	17,490.00
Classified Salaries	2000-2999	145,391.00	196,957.00	374,822.00	361,546.00	443,694.00	398,411.00
Employee Benefits	3000-3999	180,693.00	189,461.00	738,849.00	780,088.00	791,814.00	241,404.00
Books, Supplies and Services	4000-5999	107,639.00	204,992.00	399,301.00	413,646.00	503,534.00	408,204.00
Capital Outlay	6000-6599	0.00		0.00			
Other Outgo	7000-7499			493,713.00	12,347.00		
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/ Non Expenditures							
TOTAL DISBURSEMENTS		548,045.00	800,490.00	3,613,845.00	3,217,428.00	3,477,467.00	1,065,509.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	3,206,274.00	4,021,885.00	2,415,713.00	580,040.00	342,218.00	256,663.00
Accounts Payable	9500	1,734,005.00	1,755,974.00	1,191,750.00	14,312.00	347,063.00	260,297.00
TOTAL PRIOR YEAR TRANSACTIONS		1,472,269.00	2,265,911.00	1,223,963.00	565,728.00	(4,845.00)	(3,634.00)
E. NET INCREASE/DECREASE (B - C + D)		1,007,327.00	2,050,111.00	494,951.00	(2,500,309.00)	(1,512,052.00)	5,286,877.00
F. ENDING CASH (A + E)		1,885,878.00	3,935,989.00	4,430,940.00	1,930,631.00	418,579.00	5,705,456.00
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	9110	5,705,456.00	6,875,361.00	4,185,003.00	1,378,902.00	3,095,468.00	2,800,692.00		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	1,355,451.00	40.00	106,540.00	1,603,077.00	272,569.00	206,372.00		5,760,795.00
Principal Apportionment	8010-8019	3,616,953.00	69,106.00		635,777.00	207,318.00		5,319,895.00	13,821,230.00
Miscellaneous Funds	8080-8099	48,346.00	28,766.00	11,522.00	11,434.00	24,575.00	23,717.00		200,773.00
Federal Revenue	8100-8299	321,452.00	0.00	86,500.00	28,795.00		82,658.00	251,391.00	1,301,387.00
Other State Revenue	8300-8599	1,129,097.00	214,746.00	132,454.00	230,530.00	2,430.00	132,404.00	1,911,945.00	5,562,429.00
Other Local Revenue	8600-8799	53,728.00	211,302.00	142,677.00	2,526,237.00	57,703.00	597,520.00		6,788,710.00
Interfund Transfers In	8910-8929					2,500,000.00			2,750,000.00
All Other Financing Sources	8930-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		6,525,027.00	523,960.00	479,693.00	5,035,850.00	3,064,595.00	1,042,671.00	7,483,231.00	36,185,324.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,273,322.00	1,650,939.00	1,656,443.00	1,651,839.00	1,668,987.00	1,717,763.00		16,955,571.00
Classified Salaries	2000-2999	379,439.00	387,667.00	370,386.00	366,744.00	355,367.00	490,401.00		4,270,825.00
Employee Benefits	3000-3999	1,342,615.00	804,985.00	806,085.00	806,757.00	808,917.00	765,727.00		8,257,395.00
Books, Supplies and Services	4000-5999	343,998.00	370,727.00	452,880.00	493,944.00	526,100.00	1,041,973.00		5,266,938.00
Capital Outlay	6000-6599								0.00
Other Outgo	7000-7499						(189,999.00)		316,061.00
Interfund Transfers Out	7600-7629								0.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/ Non Expenditures									0.00
TOTAL DISBURSEMENTS		5,339,374.00	3,214,318.00	3,285,794.00	3,319,284.00	3,359,371.00	3,825,865.00	0.00	35,066,790.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200	1,112,207.00							11,935,000.00
Accounts Payable	9500	1,127,955.00							6,431,356.00
TOTAL PRIOR YEAR TRANSACTIONS		(15,748.00)	0.00	0.00	0.00	0.00	0.00	0.00	5,503,644.00
E. NET INCREASE/DECREASE (B - C + D)		1,169,905.00	(2,690,358.00)	(2,806,101.00)	1,716,566.00	(294,776.00)	(2,783,194.00)	7,483,231.00	6,622,178.00
F. ENDING CASH (A + E)		6,875,361.00	4,185,003.00	1,378,902.00	3,095,468.00	2,800,692.00	17,498.00		
G. ENDING CASH, PLUS ACCRUALS									7,500,729.00

ALL OTHER FUNDS

SPECIAL EDUCATION PASS-THROUGH FUND
FUND 10
PURPOSE:
This fund is required for all SELPA Administrative Units that receive special education pass-through revenues and have administrative involvement in allocating and distributing those revenues to other local education agencies. The North Region SELPA is comprised of Albany, Alameda, Berkeley, Emery and Piedmont Unified School Districts.

ADULT EDUCATION FUND
FUND 110
PURPOSE:
The Adult Education Fund is used to account separately for federal, state and local income for adult education programs. Expenditures in this fund may only be expended for adult education purposes. This program is currently self-supporting, but requires close monitoring to assure fiscal solvency. If the program does not maintain fiscal solvency, staff will examine reducing program offerings, increasing fees, or a combination of both.

CHILD DEVELOPMENT FUND
FUND 120
PURPOSE:
The Child Development Fund is used to account for separately for federal, state, and local revenues to operate child development programs. All moneys received by an LEA for, or from the operation of, child development services covered under the Child Care and Development Services Act (Education Code Section 8200 et seq.) shall be deposited into this fund. The moneys may be used only for the expenditures for the operation of child development programs. Due to program and staffing changes, the fund is fiscally sound. Staff continues to closely monitor this fund.

CAFETERIA FUND
FUND 130
PURPOSE:
The Cafeteria Fund (*Education Code* sections 38090–38093) is used to account separately for federal, state, and local resources to operate the food service program. The Cafeteria Fund generates its revenue from the federal and state government, subsidizing free and reduced priced lunches as well as a minimal subsidy of paid lunches. The District operates the National School Lunch and Breakfast Program. In addition to the government funding, revenue is derived from sales of lunches and interest on deposits. The fund is self-supporting and requires only a temporary transfer to address cash flow. Funds are repaid at the end of the fiscal year.

DEFERRED MAINTENANCE FUND
FUND 140
PURPOSE:
The Deferred Maintenance Fund was established to receive transfers from other funds up to ½ of 1% of the General Fund budget for facility expenditures. This program was included in the flexibility options and no longer requires a minimum transfer. If reinstated, expenditures must be in accordance with a 5-year Deferred Maintenance Plan submitted to the State Allocation Board. These expenditures are for paving, interior and exterior painting, roofing, plumbing, electrical, floor covering, HVAC or other maintenance items as approved by the State Allocation Board.

SPECIAL RESERVE FUND FOR NON-CAPITAL OUTLAY
FUND 170
PURPOSE:
This fund was established to support the 5-year Strategic Plan. Funds were transferred in during 2009-10 and will be annually transferred into the General Fund to support Strategic Plan expenditures.

OTHER FUNDS

SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS
FUND 200
PURPOSE:
Pursuant to Education Code Section 42840, this fund may be used to account for amounts the district has earmarked for future cost of postemployment benefits. Amounts accumulated in this fund must be transferred back to the general fund for expenditure (Education Code Section 42842).

BUILDING FUND
FUND 210
PURPOSE:
This fund exists primarily to account for proceeds for the sale of bonds and may not be used for any purposes other than those for which the bonds were issued.

CAPITAL FACILITIES FUND
FUND 250
PURPOSE:
The Capital Facilities Fund is used to account separately for funds received from fees levied on developers or other agencies as a condition of approving a development. These levies are in accordance to the district's Developer Fee Justification Study. Fees are assessed for new residential construction and commercial or industrial developments.
Current fees are $2.97 per residential square foot and .47 per industrial/commercial square foot.

ALBANY UNIFIED SCHOOL DISTRICT

2011-12 1st Interim Financial Report -- Other Funds & Interfund Transfers

FUND:	General Education 010	Special Education Pass-Through 100	Adult Education 110	Child Dev 120	Cafeteria 130	Deferred Maint 140	Special Reserve 170	Post-employment Benefits 200	Building Fund 210	Capital Facilities 250
A. REVENUES	33,435,323	16,650,212	170,921	2,140,274	877,500	130,000	5,000	5,000	26,000	39,120
B. EXPENDITURES	35,066,788	16,650,212	170,921	2,057,678	916,945	228,000	0	0	4,293,173	20,000
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-1,631,465	0	0	82,596	-39,445	-98,000	5,000	5,000	-4,267,173	19,120
D. OTHER FINANCING SOURCES/USES										
Interfund Transfers In 8910-8928										
Special Reserve	250,000									
Interfund Transfers Out 7610-7629							-250,000			
TOTAL OTHER FINANCING SOURCES/USES	250,000		0	0	0	0	-250,000	0	0	0
E. NET INCREASE (DECREASE) TO FUND BALANCE	-1,381,465	0	0	82,596	-39,445	-98,000	-245,000	5,000	-4,267,173	19,120
F. FUND BALANCE										
1) Beginning Balance - July 1	6,407,196	0	4,614	33,678	90,898	770,554	1,121,500	1,200,361	5,958,709	46,293
Audit Adjustments									0	
2) Ending Balance - June 30	**5,025,731**	**0**	**4,614**	**116,274**	**51,453**	**672,554**	**876,500**	**1,205,361**	**1,691,536**	**65,413**
Components of Ending Fund Balance										
Revolving Fund Cash	25,000		0	0	0	0		0	0	0
Designated for Economic Uncertainties	5,000,731		4,614	116,274	51,453	0				
Restricted Funds	0		0	0		0		0	0	
Other Designations	0		0	0	0	672,554	876,500	1,205,361	1,691,536	65,413
Undesignated Amount 9790	0	0	0	0	0	0	0	0	0	0
Designated for:						Facilities	Strategic Plan	GASB 45	Facilities Pool	Facilities

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	19,816,942.00	19,816,942.00	1,953,911.54	19,782,798.00	(34,144.00)	-0.2%
2) Federal Revenue		8100-8299	985,807.00	985,807.00	328,910.42	1,301,387.00	315,580.00	32.0%
3) Other State Revenue		8300-8599	5,600,355.00	5,600,355.00	918,806.11	5,562,428.00	(37,927.00)	-0.7%
4) Other Local Revenue		8600-8799	6,087,728.00	6,087,728.00	238,002.02	6,788,710.00	700,982.00	11.5%
5) TOTAL, REVENUES			32,490,832.00	32,490,832.00	3,439,630.09	33,435,323.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	16,897,638.00	16,897,638.00	3,580,362.60	16,955,572.00	(57,934.00)	-0.3%
2) Classified Salaries		2000-2999	4,174,719.00	4,174,719.00	1,078,715.45	4,270,826.00	(96,107.00)	-2.3%
3) Employee Benefits		3000-3999	8,581,986.00	8,581,986.00	1,889,090.33	8,257,394.00	324,592.00	3.8%
4) Books and Supplies		4000-4999	863,712.00	863,712.00	352,882.49	1,760,794.00	(897,082.00)	-103.9%
5) Services and Other Operating Expenditures		5000-5999	2,886,696.00	2,886,696.00	773,446.83	3,506,142.00	(619,446.00)	-21.5%
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	506,059.31	506,060.00	(506,060.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(127,000.00)	(127,000.00)	0.00	(190,000.00)	63,000.00	-49.6%
9) TOTAL, EXPENDITURES			33,277,751.00	33,277,751.00	8,180,557.01	35,066,788.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(786,919.00)	(786,919.00)	(4,740,926.92)	(1,631,465.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	250,000.00	250,000.00	250,000.00	New
b) Transfers Out		7600-7629	130,000.00	130,000.00	0.00	0.00	130,000.00	100.0%
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			(130,000.00)	(130,000.00)	250,000.00	250,000.00		

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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(916,919.00)	(916,919.00)	(4,490,926.92)	(1,381,465.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,061,808.00	5,061,808.00		6,407,196.00	1,345,388.00	26.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,061,808.00	5,061,808.00		6,407,196.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,061,808.00	5,061,808.00		6,407,196.00		
2) Ending Balance, June 30 (E + F1e)			4,144,889.00	4,144,889.00		5,025,731.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
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	85,268.00	85,268.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,034,621.00	4,034,621.00		5,000,731.00		
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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	13,714,024.00	13,714,024.00	1,484,359.00	13,821,230.00	107,206.00	0.8%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	36,803.00	36,803.00	0.00	36,803.00	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	352.00	352.00	120.00	352.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,693,849.00	3,693,849.00	226,561.71	3,551,587.00	(142,262.00)	-3.9%
Unsecured Roll Taxes		8042	244,408.00	244,408.00	189,527.94	244,408.00	0.00	0.0%
Prior Years' Taxes		8043	3,473.00	3,473.00	2,606.45	3,473.00	0.00	0.0%
Supplemental Taxes		8044	53,610.00	53,610.00	20,948.59	53,610.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,870,562.00	1,870,562.00	0.00	1,870,562.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	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	0.00	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			19,617,081.00	19,617,081.00	1,924,123.69	19,582,025.00	(35,056.00)	-0.2%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(380,000.00)	(380,000.00)	0.00	(380,000.00)	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	380,000.00	380,000.00	0.00	380,000.00	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	68,046.00	68,046.00	29,787.85	68,958.00	912.00	1.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	131,815.00	131,815.00	0.00	131,815.00	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			19,816,942.00	19,816,942.00	1,953,911.54	19,782,798.00	(34,144.00)	-0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	571,517.00	571,517.00	0.00	571,517.00	0.00	0.0%
Special Education Discretionary Grants		8182	68,369.00	68,369.00	0.00	68,369.00	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/ARRA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	345,921.00	345,921.00	328,910.42	661,501.00	315,580.00	91.2%

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	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			985,807.00	985,807.00	328,910.42	1,301,387.00	315,580.00	32.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	2,238,737.00	2,238,737.00	269,878.00	2,238,737.00	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	27,000.00	27,000.00	7,610.00	27,000.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	242,000.00	242,000.00	60,467.00	242,000.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	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	745,000.00	745,000.00	185,819.00	780,000.00	35,000.00	4.7%
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	510,916.00	510,916.00	15,960.01	520,095.00	9,179.00	1.8%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,836,702.00	1,836,702.00	379,072.10	1,754,596.00	(82,106.00)	-4.5%
TOTAL, OTHER STATE REVENUE			5,600,355.00	5,600,355.00	918,806.11	5,562,428.00	(37,927.00)	-0.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	5,619,600.00	5,619,600.00	85,825.88	5,705,426.00	85,826.00	1.5%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	50,000.00	50,000.00	20,886.99	50,000.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	1,273.63	15,000.00	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	180,637.00	180,637.00	0.00	214,703.00	34,066.00	18.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	200,000.00	200,000.00	0.00	200,000.00	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	22,491.00	22,491.00	130,015.52	603,581.00	581,090.00	2583.7%
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			6,087,728.00	6,087,728.00	238,002.02	6,788,710.00	700,982.00	11.5%
TOTAL, REVENUES			32,490,832.00	32,490,832.00	3,439,630.09	33,435,323.00	944,491.00	2.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,634,623.00	13,634,623.00	2,670,382.60	13,585,647.00	48,976.00	0.4%
Certificated Pupil Support Salaries		1200	1,155,396.00	1,155,396.00	253,772.11	1,175,472.00	(20,076.00)	-1.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,802,776.00	1,802,776.00	569,712.34	1,865,064.00	(62,288.00)	-3.5%
Other Certificated Salaries		1900	304,843.00	304,843.00	86,495.55	329,389.00	(24,546.00)	-8.1%
TOTAL, CERTIFICATED SALARIES			16,897,638.00	16,897,638.00	3,580,362.60	16,955,572.00	(57,934.00)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,284,987.00	1,284,987.00	262,163.38	1,327,813.00	(42,826.00)	-3.3%
Classified Support Salaries		2200	1,000,678.00	1,000,678.00	316,338.12	1,042,768.00	(42,090.00)	-4.2%
Classified Supervisors' and Administrators' Salaries		2300	468,074.00	468,074.00	151,196.45	514,043.00	(45,969.00)	-9.8%
Clerical, Technical and Office Salaries		2400	1,171,449.00	1,171,449.00	328,391.71	1,157,503.00	13,946.00	1.2%
Other Classified Salaries		2900	249,531.00	249,531.00	20,625.79	228,699.00	20,832.00	8.3%
TOTAL, CLASSIFIED SALARIES			4,174,719.00	4,174,719.00	1,078,715.45	4,270,826.00	(96,107.00)	-2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,363,868.00	1,363,868.00	281,988.26	1,327,596.00	36,272.00	2.7%
PERS		3201-3202	496,621.00	496,621.00	128,940.64	504,621.00	(8,000.00)	-1.6%
OASDI/Medicare/Alternative		3301-3302	595,730.00	595,730.00	136,799.72	587,513.00	8,217.00	1.4%
Health and Welfare Benefits		3401-3402	4,640,901.00	4,640,901.00	903,315.47	4,340,393.00	300,508.00	6.5%
Unemployment Insurance		3501-3502	339,405.00	339,405.00	76,933.25	343,014.00	(3,609.00)	-1.1%
Workers' Compensation		3601-3602	406,977.00	406,977.00	90,233.03	404,683.00	2,294.00	0.6%
OPEB, Allocated		3701-3702	617,000.00	617,000.00	228,793.35	627,000.00	(10,000.00)	-1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	42,163.00	42,163.00	22,416.12	43,234.00	(1,071.00)	-2.5%
Other Employee Benefits		3901-3902	79,321.00	79,321.00	19,670.49	79,340.00	(19.00)	0.0%
TOTAL, EMPLOYEE BENEFITS			8,581,986.00	8,581,986.00	1,889,090.33	8,257,394.00	324,592.00	3.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	200,000.00	200,000.00	158,347.49	399,860.00	(199,860.00)	-99.9%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	643,455.00	643,455.00	181,994.98	1,239,029.00	(595,574.00)	-92.6%
Noncapitalized Equipment		4400	20,257.00	20,257.00	12,540.02	121,905.00	(101,648.00)	-501.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			863,712.00	863,712.00	352,882.49	1,760,794.00	(897,082.00)	-103.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	50,603.00	50,603.00	13,513.70	425,864.00	(375,261.00)	-741.6%
Dues and Memberships		5300	13,275.00	13,275.00	17,306.38	20,375.00	(7,100.00)	-53.5%
Insurance		5400-5450	150,000.00	150,000.00	75,000.00	150,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	686,500.00	686,500.00	169,032.15	687,500.00	(1,000.00)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	255,148.00	255,148.00	108,636.11	299,832.00	(44,684.00)	-17.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,623,820.00	1,623,820.00	338,317.16	1,784,221.00	(160,401.00)	-9.9%
Communications		5900	107,350.00	107,350.00	51,641.33	138,350.00	(31,000.00)	-28.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,886,696.00	2,886,696.00	773,446.83	3,506,142.00	(619,446.00)	-21.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	506,059.31	506,060.00	(506,060.00)	New
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	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	506,059.31	506,060.00	(506,060.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(127,000.00)	(127,000.00)	0.00	(190,000.00)	63,000.00	-49.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(127,000.00)	(127,000.00)	0.00	(190,000.00)	63,000.00	-49.6%
TOTAL, EXPENDITURES			33,277,751.00	33,277,751.00	8,180,557.01	35,066,788.00	(1,789,037.00)	-5.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	250,000.00	250,000.00	250,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	250,000.00	250,000.00	250,000.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	130,000.00	130,000.00	0.00	0.00	130,000.00	100.0%
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			130,000.00	130,000.00	0.00	0.00	130,000.00	100.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(130,000.00)	(130,000.00)	250,000.00	250,000.00	(380,000.00)	-292.3%

2011-12 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	19,305,127.00	19,305,127.00	1,953,911.54	19,270,983.00	(34,144.00)	-0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,921,702.00	2,921,702.00	523,587.51	2,827,632.00	(94,070.00)	-3.2%
4) Other Local Revenue		8600-8799	468,128.00	468,128.00	30,339.40	512,267.00	44,139.00	9.4%
5) TOTAL, REVENUES			22,694,957.00	22,694,957.00	2,507,838.45	22,610,882.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,834,396.00	9,834,396.00	2,094,391.68	9,911,869.00	(77,473.00)	-0.8%
2) Classified Salaries		2000-2999	2,350,191.00	2,350,191.00	670,858.12	2,410,401.00	(60,210.00)	-2.6%
3) Employee Benefits		3000-3999	5,287,891.00	5,287,891.00	1,208,538.39	4,889,867.00	398,024.00	7.5%
4) Books and Supplies		4000-4999	666,488.00	666,488.00	284,713.85	1,065,516.00	(399,028.00)	-59.9%
5) Services and Other Operating Expenditures		5000-5999	1,680,648.00	1,680,648.00	569,497.25	1,807,487.00	(126,839.00)	-7.5%
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	(639,670.00)	(639,670.00)	0.00	(700,411.00)	60,741.00	-9.5%
9) TOTAL, EXPENDITURES			19,179,944.00	19,179,944.00	4,827,999.29	19,384,729.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,515,013.00	3,515,013.00	(2,320,160.84)	3,226,153.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	250,000.00	250,000.00	250,000.00	New
b) Transfers Out		7600-7629	130,000.00	130,000.00	0.00	0.00	130,000.00	100.0%
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	(3,985,829.00)	(3,985,829.00)	0.00	(3,883,275.00)	102,554.00	-2.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,115,829.00)	(4,115,829.00)	250,000.00	(3,633,275.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(600,816.00)	(600,816.00)	(2,070,160.84)	(407,122.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,745,705.00	4,745,705.00		5,432,853.00	687,148.00	14.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,745,705.00	4,745,705.00		5,432,853.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,745,705.00	4,745,705.00		5,432,853.00		
2) Ending Balance, June 30 (E + F1e)			4,144,889.00	4,144,889.00		5,025,731.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
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	85,268.00	85,268.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,034,621.00	4,034,621.00		5,000,731.00		
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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	13,714,024.00	13,714,024.00	1,484,359.00	13,821,230.00	107,206.00	0.8%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	36,803.00	36,803.00	0.00	36,803.00	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	352.00	352.00	120.00	352.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,693,849.00	3,693,849.00	226,561.71	3,551,587.00	(142,262.00)	-3.9%
Unsecured Roll Taxes		8042	244,408.00	244,408.00	189,527.94	244,408.00	0.00	0.0%
Prior Years' Taxes		8043	3,473.00	3,473.00	2,606.45	3,473.00	0.00	0.0%
Supplemental Taxes		8044	53,610.00	53,610.00	20,948.59	53,610.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,870,562.00	1,870,562.00	0.00	1,870,562.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	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	0.00	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			19,617,081.00	19,617,081.00	1,924,123.69	19,582,025.00	(35,056.00)	-0.2%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(380,000.00)	(380,000.00)	0.00	(380,000.00)	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	68,046.00	68,046.00	29,787.85	68,958.00	912.00	1.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	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			19,305,127.00	19,305,127.00	1,953,911.54	19,270,983.00	(34,144.00)	-0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB/ARRA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	745,000.00	745,000.00	185,819.00	780,000.00	35,000.00	4.7%
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	441,336.00	441,336.00	6,542.51	442,218.00	882.00	0.2%
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	1,735,366.00	1,735,366.00	331,226.00	1,605,414.00	(129,952.00)	-7.5%
TOTAL, OTHER STATE REVENUE			2,921,702.00	2,921,702.00	523,587.51	2,827,632.00	(94,070.00)	-3.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	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	50,000.00	50,000.00	20,886.99	50,000.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	1,273.63	15,000.00	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	180,637.00	180,637.00	0.00	214,703.00	34,066.00	18.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	200,000.00	200,000.00	0.00	200,000.00	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	22,491.00	22,491.00	8,178.78	32,564.00	10,073.00	44.8%
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						
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			468,128.00	468,128.00	30,339.40	512,267.00	44,139.00	9.4%
TOTAL, REVENUES			22,694,957.00	22,694,957.00	2,507,838.45	22,610,882.00	(84,075.00)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,565,781.00	8,565,781.00	1,696,114.30	8,557,892.00	7,889.00	0.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	2,417.24	31,425.00	(31,425.00)	New
Certificated Supervisors' and Administrators' Salaries		1300	1,211,514.00	1,211,514.00	384,439.98	1,265,451.00	(53,937.00)	-4.5%
Other Certificated Salaries		1900	57,101.00	57,101.00	11,420.16	57,101.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,834,396.00	9,834,396.00	2,094,391.68	9,911,869.00	(77,473.00)	-0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	16,000.00	16,000.00	12,240.36	32,382.00	(16,382.00)	-102.4%
Classified Support Salaries		2200	726,677.00	726,677.00	215,717.81	734,430.00	(7,753.00)	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	396,215.00	396,215.00	144,026.75	477,733.00	(81,518.00)	-20.6%
Clerical, Technical and Office Salaries		2400	1,008,454.00	1,008,454.00	288,850.54	987,756.00	20,698.00	2.1%
Other Classified Salaries		2900	202,845.00	202,845.00	10,022.66	178,100.00	24,745.00	12.2%
TOTAL, CLASSIFIED SALARIES			2,350,191.00	2,350,191.00	670,858.12	2,410,401.00	(60,210.00)	-2.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	817,868.00	817,868.00	168,820.88	789,898.00	27,970.00	3.4%
PERS		3201-3202	252,480.00	252,480.00	73,443.23	254,788.00	(2,308.00)	-0.9%
OASDI/Medicare/Alternative		3301-3302	314,115.00	314,115.00	77,922.84	319,064.00	(4,949.00)	-1.6%
Health and Welfare Benefits		3401-3402	2,815,593.00	2,815,593.00	537,132.77	2,431,965.00	383,628.00	13.6%
Unemployment Insurance		3501-3502	195,220.00	195,220.00	46,242.21	199,775.00	(4,555.00)	-2.3%
Workers' Compensation		3601-3602	234,149.00	234,149.00	53,436.76	232,734.00	1,415.00	0.6%
OPEB, Allocated		3701-3702	617,000.00	617,000.00	228,793.35	627,000.00	(10,000.00)	-1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,345.00	3,345.00	13,353.58	3,049.00	296.00	8.8%
Other Employee Benefits		3901-3902	38,121.00	38,121.00	9,392.77	31,594.00	6,527.00	17.1%
TOTAL, EMPLOYEE BENEFITS			5,287,891.00	5,287,891.00	1,208,538.39	4,889,867.00	398,024.00	7.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	200,000.00	200,000.00	158,347.49	399,860.00	(199,860.00)	-99.9%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	457,288.00	457,288.00	117,184.33	565,452.00	(108,164.00)	-23.7%
Noncapitalized Equipment		4400	9,200.00	9,200.00	9,182.03	100,204.00	(91,004.00)	-989.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			666,488.00	666,488.00	284,713.85	1,065,516.00	(399,028.00)	-59.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	23,000.00	23,000.00	8,867.15	35,800.00	(12,800.00)	-55.7%
Dues and Memberships		5300	10,700.00	10,700.00	15,406.38	17,800.00	(7,100.00)	-66.4%
Insurance		5400-5450	150,000.00	150,000.00	75,000.00	150,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	676,500.00	676,500.00	168,840.22	677,500.00	(1,000.00)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	189,548.00	189,548.00	68,190.22	195,732.00	(6,184.00)	-3.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	531,400.00	531,400.00	182,589.99	600,155.00	(68,755.00)	-12.9%
Communications		5900	99,500.00	99,500.00	50,603.29	130,500.00	(31,000.00)	-31.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,680,648.00	1,680,648.00	569,497.25	1,807,487.00	(126,839.00)	-7.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(512,670.00)	(512,670.00)	0.00	(510,411.00)	(2,259.00)	0.4%
Transfers of Indirect Costs - Interfund		7350	(127,000.00)	(127,000.00)	0.00	(190,000.00)	63,000.00	-49.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(639,670.00)	(639,670.00)	0.00	(700,411.00)	60,741.00	-9.5%
TOTAL, EXPENDITURES			19,179,944.00	19,179,944.00	4,827,999.29	19,384,729.00	(204,785.00)	-1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	250,000.00	250,000.00	250,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	250,000.00	250,000.00	250,000.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	130,000.00	130,000.00	0.00	0.00	130,000.00	100.0%
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			130,000.00	130,000.00	0.00	0.00	130,000.00	100.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(3,985,829.00)	(3,985,829.00)	0.00	(3,883,275.00)	102,554.00	-2.6%
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			(3,985,829.00)	(3,985,829.00)	0.00	(3,883,275.00)	102,554.00	-2.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,115,829.00)	(4,115,829.00)	250,000.00	(3,633,275.00)	482,554.00	-11.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	511,815.00	511,815.00	0.00	511,815.00	0.00	0.0%
2) Federal Revenue		8100-8299	985,807.00	985,807.00	328,910.42	1,301,387.00	315,580.00	32.0%
3) Other State Revenue		8300-8599	2,678,653.00	2,678,653.00	395,218.60	2,734,796.00	56,143.00	2.1%
4) Other Local Revenue		8600-8799	5,619,600.00	5,619,600.00	207,662.62	6,276,443.00	656,843.00	11.7%
5) TOTAL, REVENUES			9,795,875.00	9,795,875.00	931,791.64	10,824,441.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,063,242.00	7,063,242.00	1,485,970.92	7,043,703.00	19,539.00	0.3%
2) Classified Salaries		2000-2999	1,824,528.00	1,824,528.00	407,857.33	1,860,425.00	(35,897.00)	-2.0%
3) Employee Benefits		3000-3999	3,294,095.00	3,294,095.00	680,551.94	3,367,527.00	(73,432.00)	-2.2%
4) Books and Supplies		4000-4999	197,224.00	197,224.00	68,168.64	695,278.00	(498,054.00)	-252.5%
5) Services and Other Operating Expenditures		5000-5999	1,206,048.00	1,206,048.00	203,949.58	1,698,655.00	(492,607.00)	-40.8%
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	506,059.31	506,060.00	(506,060.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	512,670.00	512,670.00	0.00	510,411.00	2,259.00	0.4%
9) TOTAL, EXPENDITURES			14,097,807.00	14,097,807.00	3,352,557.72	15,682,059.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,301,932.00)	(4,301,932.00)	(2,420,766.08)	(4,857,618.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	3,985,829.00	3,985,829.00	0.00	3,883,275.00	(102,554.00)	-2.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,985,829.00	3,985,829.00	0.00	3,883,275.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(316,103.00)	(316,103.00)	(2,420,766.08)	(974,343.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	316,103.00	316,103.00		974,343.00	658,240.00	208.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			316,103.00	316,103.00		974,343.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			316,103.00	316,103.00		974,343.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	380,000.00	380,000.00	0.00	380,000.00	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	131,815.00	131,815.00	0.00	131,815.00	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			511,815.00	511,815.00	0.00	511,815.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	571,517.00	571,517.00	0.00	571,517.00	0.00	0.0%
Special Education Discretionary Grants		8182	68,369.00	68,369.00	0.00	68,369.00	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	345,921.00	345,921.00	328,910.42	661,501.00	315,580.00	91.2%

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	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			985,807.00	985,807.00	328,910.42	1,301,387.00	315,580.00	32.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	2,238,737.00	2,238,737.00	269,878.00	2,238,737.00	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	27,000.00	27,000.00	7,610.00	27,000.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	242,000.00	242,000.00	60,467.00	242,000.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	69,580.00	69,580.00	9,417.50	77,877.00	8,297.00	11.9%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	101,336.00	101,336.00	47,846.10	149,182.00	47,846.00	47.2%
TOTAL, OTHER STATE REVENUE			2,678,653.00	2,678,653.00	395,218.60	2,734,796.00	56,143.00	2.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	5,619,600.00	5,619,600.00	85,825.88	5,705,426.00	85,826.00	1.5%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	121,836.74	571,017.00	571,017.00	New
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			5,619,600.00	5,619,600.00	207,662.62	6,276,443.00	656,843.00	11.7%
TOTAL, REVENUES			9,795,875.00	9,795,875.00	931,791.64	10,824,441.00	1,028,566.00	10.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,068,842.00	5,068,842.00	974,268.30	5,027,755.00	41,087.00	0.8%
Certificated Pupil Support Salaries		1200	1,155,396.00	1,155,396.00	251,354.87	1,144,047.00	11,349.00	1.0%
Certificated Supervisors' and Administrators' Salaries		1300	591,262.00	591,262.00	185,272.36	599,613.00	(8,351.00)	-1.4%
Other Certificated Salaries		1900	247,742.00	247,742.00	75,075.39	272,288.00	(24,546.00)	-9.9%
TOTAL, CERTIFICATED SALARIES			7,063,242.00	7,063,242.00	1,485,970.92	7,043,703.00	19,539.00	0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,268,987.00	1,268,987.00	249,923.02	1,295,431.00	(26,444.00)	-2.1%
Classified Support Salaries		2200	274,001.00	274,001.00	100,620.31	308,338.00	(34,337.00)	-12.5%
Classified Supervisors' and Administrators' Salaries		2300	71,859.00	71,859.00	7,169.70	36,310.00	35,549.00	49.5%
Clerical, Technical and Office Salaries		2400	162,995.00	162,995.00	39,541.17	169,747.00	(6,752.00)	-4.1%
Other Classified Salaries		2900	46,686.00	46,686.00	10,603.13	50,599.00	(3,913.00)	-8.4%
TOTAL, CLASSIFIED SALARIES			1,824,528.00	1,824,528.00	407,857.33	1,860,425.00	(35,897.00)	-2.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	546,000.00	546,000.00	113,167.38	537,698.00	8,302.00	1.5%
PERS		3201-3202	244,141.00	244,141.00	55,497.41	249,833.00	(5,692.00)	-2.3%
OASDI/Medicare/Alternative		3301-3302	281,615.00	281,615.00	58,876.88	268,449.00	13,166.00	4.7%
Health and Welfare Benefits		3401-3402	1,825,308.00	1,825,308.00	366,182.70	1,908,428.00	(83,120.00)	-4.6%
Unemployment Insurance		3501-3502	144,185.00	144,185.00	30,691.04	143,239.00	946.00	0.7%
Workers' Compensation		3601-3602	172,828.00	172,828.00	36,796.27	171,949.00	879.00	0.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	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	38,818.00	38,818.00	9,062.54	40,185.00	(1,367.00)	-3.5%
Other Employee Benefits		3901-3902	41,200.00	41,200.00	10,277.72	47,746.00	(6,546.00)	-15.9%
TOTAL, EMPLOYEE BENEFITS			3,294,095.00	3,294,095.00	680,551.94	3,367,527.00	(73,432.00)	-2.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	186,167.00	186,167.00	64,810.65	673,577.00	(487,410.00)	-261.8%
Noncapitalized Equipment		4400	11,057.00	11,057.00	3,357.99	21,701.00	(10,644.00)	-96.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			197,224.00	197,224.00	68,168.64	695,278.00	(498,054.00)	-252.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	27,603.00	27,603.00	4,646.55	390,064.00	(362,461.00)	-1313.1%
Dues and Memberships		5300	2,575.00	2,575.00	1,900.00	2,575.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,000.00	10,000.00	191.93	10,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	65,600.00	65,600.00	40,445.89	104,100.00	(38,500.00)	-58.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,092,420.00	1,092,420.00	155,727.17	1,184,066.00	(91,646.00)	-8.4%
Communications		5900	7,850.00	7,850.00	1,038.04	7,850.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,206,048.00	1,206,048.00	203,949.58	1,698,655.00	(492,607.00)	-40.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	506,059.31	506,060.00	(506,060.00)	New
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	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	506,059.31	506,060.00	(506,060.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	512,670.00	512,670.00	0.00	510,411.00	2,259.00	0.4%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			512,670.00	512,670.00	0.00	510,411.00	2,259.00	0.4%
TOTAL, EXPENDITURES			14,097,807.00	14,097,807.00	3,352,557.72	15,682,059.00	(1,584,252.00)	-11.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	3,985,829.00	3,985,829.00	0.00	3,883,275.00	(102,554.00)	-2.6%
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			3,985,829.00	3,985,829.00	0.00	3,883,275.00	(102,554.00)	-2.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,985,829.00	3,985,829.00	0.00	3,883,275.00	102,554.00	-2.6%

2011-12 First Interim
Special Education Pass-Through Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	841,211.00	841,211.00	0.00	841,211.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,239,832.00	4,239,832.00	467,757.00	4,239,832.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,569,169.00	11,569,169.00	1,324,643.00	11,569,169.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			16,650,212.00	16,650,212.00	1,792,400.00	16,650,212.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	16,650,212.00	16,650,212.00	1,324,643.00	16,650,212.00	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			16,650,212.00	16,650,212.00	1,324,643.00	16,650,212.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	467,757.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	467,757.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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		

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)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Property Taxes Transfers		8097	841,211.00	841,211.00	0.00	841,211.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			841,211.00	841,211.00	0.00	841,211.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	4,239,832.00	4,239,832.00	467,757.00	4,239,832.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,239,832.00	4,239,832.00	467,757.00	4,239,832.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	11,101,513.00	11,101,513.00	1,324,643.00	11,101,513.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	343,477.00	343,477.00	0.00	343,477.00	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%
Pass-Through Revenues from State Sources		8587	124,179.00	124,179.00	0.00	124,179.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,569,169.00	11,569,169.00	1,324,643.00	11,569,169.00	0.00	0.0%
OTHER LOCAL REVENUE								
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%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments from Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments from County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments from JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			16,650,212.00	16,650,212.00	1,792,400.00	16,650,212.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	4,364,011.00	4,364,011.00	0.00	4,364,011.00	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	11,942,724.00	11,942,724.00	1,324,643.00	11,942,724.00	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%
Other Transfers of Apportionments	All Other	7221-7223	343,477.00	343,477.00	0.00	343,477.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,650,212.00	16,650,212.00	1,324,643.00	16,650,212.00	0.00	0.0%
TOTAL, EXPENDITURES			16,650,212.00	16,650,212.00	1,324,643.00	16,650,212.00		

2011-12 First Interim
Adult Education Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	170,921.00	170,921.00	6,310.20	170,921.00	0.00	0.0%
5) TOTAL, REVENUES			170,921.00	170,921.00	6,310.20	170,921.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	91,241.00	91,241.00	12,026.22	91,241.00	0.00	0.0%
2) Classified Salaries		2000-2999	16,673.00	16,673.00	4,546.98	16,673.00	0.00	0.0%
3) Employee Benefits		3000-3999	26,001.00	26,001.00	5,403.83	26,001.00	0.00	0.0%
4) Books and Supplies		4000-4999	181.00	181.00	0.00	181.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	29,825.00	29,825.00	7,241.38	29,825.00	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	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			170,921.00	170,921.00	29,218.41	170,921.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(22,908.21)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(22,908.21)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,135.00	15,135.00		4,614.00	(10,521.00)	-69.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,135.00	15,135.00		4,614.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,135.00	15,135.00		4,614.00		
2) Ending Balance, June 30 (E + F1e)			15,135.00	15,135.00		4,614.00		
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	15,135.00	15,135.00		4,614.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	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	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.80	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	170,921.00	170,921.00	6,309.60	170,921.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			170,921.00	170,921.00	6,310.20	170,921.00	0.00	0.0%
TOTAL, REVENUES			170,921.00	170,921.00	6,310.20	170,921.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	80,000.00	80,000.00	8,960.64	80,000.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,241.00	11,241.00	3,065.58	11,241.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			91,241.00	91,241.00	12,026.22	91,241.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	16,673.00	16,673.00	4,546.98	16,673.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			16,673.00	16,673.00	4,546.98	16,673.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	928.00	928.00	393.24	928.00	0.00	0.0%
PERS		3201-3202	1,822.00	1,822.00	537.86	1,822.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	7,559.00	7,559.00	641.22	7,559.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	11,521.00	11,521.00	3,141.57	11,521.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,738.00	1,738.00	266.83	1,738.00	0.00	0.0%
Workers' Compensation		3601-3602	2,083.00	2,083.00	319.86	2,083.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	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	350.00	350.00	103.25	350.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			26,001.00	26,001.00	5,403.83	26,001.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	181.00	181.00	0.00	181.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			181.00	181.00	0.00	181.00	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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	35.00	35.00	0.00	35.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,790.00	23,790.00	5,978.30	23,790.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,800.00	4,800.00	877.50	4,800.00	0.00	0.0%
Communications		5900	1,200.00	1,200.00	385.58	1,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,825.00	29,825.00	7,241.38	29,825.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
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%
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	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
TOTAL, EXPENDITURES			170,921.00	170,921.00	29,218.41	170,921.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	339,723.00	339,723.00	New
3) Other State Revenue		8300-8599	977,500.00	977,500.00	24.81	649,951.00	(327,549.00)	-33.5%
4) Other Local Revenue		8600-8799	1,100,600.00	1,100,600.00	162,650.68	1,150,800.00	50,000.00	4.5%
5) TOTAL, REVENUES			2,078,100.00	2,078,100.00	162,675.49	2,140,274.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	421,880.00	421,880.00	114,783.81	410,617.00	11,263.00	2.7%
2) Classified Salaries		2000-2999	775,568.00	775,568.00	210,417.11	758,317.00	17,251.00	2.2%
3) Employee Benefits		3000-3999	617,151.00	617,151.00	167,851.24	597,194.00	19,957.00	3.2%
4) Books and Supplies		4000-4999	22,500.00	22,500.00	4,375.14	19,500.00	3,000.00	13.3%
5) Services and Other Operating Expenditures		5000-5999	123,550.00	123,550.00	40,598.43	129,050.00	(5,500.00)	-4.5%
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	80,000.00	80,000.00	0.00	143,000.00	(63,000.00)	-78.8%
9) TOTAL, EXPENDITURES			2,040,649.00	2,040,649.00	538,025.73	2,057,678.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			37,451.00	37,451.00	(375,350.24)	82,596.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			37,451.00	37,451.00	(375,350.24)	82,596.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	65,770.00	65,770.00		33,678.00	(32,092.00)	-48.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,770.00	65,770.00		33,678.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,770.00	65,770.00		33,678.00		
2) Ending Balance, June 30 (E + F1e)			103,221.00	103,221.00		116,274.00		
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		53,321.00		
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	103,221.00	103,221.00		62,953.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	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%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	339,723.00	339,723.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	339,723.00	339,723.00	New
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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%
State Preschool	6055, 6056, 6105	8590	568,000.00	568,000.00	(545.00)	377,088.00	(190,912.00)	-33.6%
All Other State Revenue	All Other	8590	409,500.00	409,500.00	569.81	272,863.00	(136,637.00)	-33.4%
TOTAL, OTHER STATE REVENUE			977,500.00	977,500.00	24.81	649,951.00	(327,549.00)	-33.5%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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%
Interest		8660	600.00	600.00	31.46	600.00	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								
Child Development Parent Fees		8673	1,100,000.00	1,100,000.00	162,613.35	1,150,000.00	50,000.00	4.5%
Interagency Services		8677	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								
All Other Local Revenue		8699	0.00	0.00	5.87	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,100,600.00	1,100,600.00	162,650.68	1,150,600.00	50,000.00	4.5%
TOTAL, REVENUES			2,078,100.00	2,078,100.00	162,675.49	2,140,274.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	421,880.00	421,880.00	114,783.81	410,617.00	11,263.00	2.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			421,880.00	421,880.00	114,783.81	410,617.00	11,263.00	2.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	597,311.00	597,311.00	150,691.59	577,777.00	19,534.00	3.3%
Classified Support Salaries		2200	17,727.00	17,727.00	6,549.48	19,583.00	(1,856.00)	-10.5%
Classified Supervisors' and Administrators' Salaries		2300	116,238.00	116,238.00	38,745.68	116,665.00	(427.00)	-0.4%
Clerical, Technical and Office Salaries		2400	44,292.00	44,292.00	14,430.36	44,292.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			775,568.00	775,568.00	210,417.11	758,317.00	17,251.00	2.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	19,671.00	19,671.00	5,578.70	19,223.00	448.00	2.3%
PERS		3201-3202	98,933.00	98,933.00	27,576.20	92,549.00	6,384.00	6.5%
OASDI/Medicare/Alternative		3301-3302	74,090.00	74,090.00	20,526.34	68,377.00	5,713.00	7.7%
Health and Welfare Benefits		3401-3402	357,161.00	357,161.00	95,874.39	354,371.00	2,790.00	0.8%
Unemployment Insurance		3501-3502	18,976.00	18,976.00	5,258.89	17,564.00	1,412.00	7.4%
Workers' Compensation		3601-3602	22,747.00	22,747.00	6,304.21	21,053.00	1,694.00	7.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	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	18,996.00	18,996.00	5,294.24	17,767.00	1,229.00	6.5%
Other Employee Benefits		3901-3902	6,577.00	6,577.00	1,438.27	6,290.00	287.00	4.4%
TOTAL, EMPLOYEE BENEFITS			617,151.00	617,151.00	167,851.24	597,194.00	19,957.00	3.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	22,500.00	22,500.00	4,375.14	19,500.00	3,000.00	13.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			22,500.00	22,500.00	4,375.14	19,500.00	3,000.00	13.3%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	880.00	2,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,500.00	16,500.00	3,988.68	21,000.00	(4,500.00)	-27.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,550.00	17,550.00	13,721.65	18,550.00	(1,000.00)	-5.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	80,000.00	80,000.00	18,734.39	80,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,000.00	4,000.00	2,885.81	4,000.00	0.00	0.0%
Communications		5900	2,000.00	2,000.00	387.90	2,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			123,550.00	123,550.00	40,598.43	129,050.00	(5,500.00)	-4.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	80,000.00	80,000.00	0.00	143,000.00	(63,000.00)	-78.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			80,000.00	80,000.00	0.00	143,000.00	(63,000.00)	-78.8%
TOTAL, EXPENDITURES			2,040,649.00	2,040,649.00	538,025.73	2,057,678.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	309,000.00	309,000.00	10,835.28	309,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	23,500.00	23,500.00	607.85	23,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	545,000.00	545,000.00	46,519.93	545,000.00	0.00	0.0%
5) TOTAL, REVENUES			877,500.00	877,500.00	57,963.06	877,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	354,578.00	354,578.00	86,946.01	360,761.00	(6,183.00)	-1.7%
3) Employee Benefits		3000-3999	171,332.00	171,332.00	39,788.93	176,744.00	(5,412.00)	-3.2%
4) Books and Supplies		4000-4999	372,800.00	372,800.00	117,038.38	376,800.00	(4,000.00)	-1.1%
5) Services and Other Operating Expenditures		5000-5999	(61,210.00)	(61,210.00)	(10,355.63)	(37,360.00)	(23,850.00)	39.0%
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	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			877,500.00	877,500.00	233,417.69	916,945.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(175,454.63)	(39,445.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(175,454.63)	(39,445.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	50,524.00	50,524.00		90,898.00	40,374.00	79.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,524.00	50,524.00		90,898.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,524.00	50,524.00		90,898.00		
2) Ending Balance, June 30 (E + F1e)			50,524.00	50,524.00		51,453.00		
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	50,524.00	50,524.00		51,453.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	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%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	309,000.00	309,000.00	10,835.28	309,000.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			309,000.00	309,000.00	10,835.28	309,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	23,500.00	23,500.00	607.85	23,500.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			23,500.00	23,500.00	607.85	23,500.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	525,000.00	525,000.00	41,633.50	525,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	7.73	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	20,000.00	20,000.00	4,878.70	20,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			545,000.00	545,000.00	46,519.93	545,000.00	0.00	0.0%
TOTAL, REVENUES			877,500.00	877,500.00	57,963.06	877,500.00		

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)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	252,269.00	252,269.00	54,297.78	257,573.00	(5,304.00)	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	85,044.00	85,044.00	28,347.68	85,472.00	(428.00)	-0.5%
Clerical, Technical and Office Salaries		2400	17,265.00	17,265.00	4,016.55	17,716.00	(451.00)	-2.6%
Other Classified Salaries		2900	0.00	0.00	284.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			354,578.00	354,578.00	86,946.01	360,761.00	(6,183.00)	-1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	34,045.00	34,045.00	9,017.76	35,930.00	(1,885.00)	-5.5%
OASDI/Medicare/Alternative		3301-3302	26,845.00	26,845.00	6,612.49	26,460.00	385.00	1.4%
Health and Welfare Benefits		3401-3402	83,712.00	83,712.00	18,189.18	89,353.00	(5,641.00)	-6.7%
Unemployment Insurance		3501-3502	5,830.00	5,830.00	1,413.48	5,675.00	155.00	2.7%
Workers' Compensation		3601-3602	6,988.00	6,988.00	1,699.80	6,802.00	186.00	2.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	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	6,537.00	6,537.00	1,731.28	6,899.00	(362.00)	-5.5%
Other Employee Benefits		3901-3902	7,375.00	7,375.00	1,124.94	5,625.00	1,750.00	23.7%
TOTAL, EMPLOYEE BENEFITS			171,332.00	171,332.00	39,788.93	176,744.00	(5,412.00)	-3.2%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	8,000.00	8,000.00	2,941.00	8,000.00	0.00	0.0%
Noncapitalized Equipment		4400	1,000.00	1,000.00	863.49	5,000.00	(4,000.00)	-400.0%
Food		4700	363,800.00	363,800.00	113,233.89	363,800.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			372,800.00	372,800.00	117,038.38	376,800.00	(4,000.00)	-1.1%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	203.43	1,500.00	0.00	0.0%
Dues and Memberships		5300	500.00	500.00	0.00	500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,650.00	11,650.00	7,670.33	20,000.00	(8,350.00)	-71.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(80,000.00)	(80,000.00)	(18,734.39)	(80,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,140.00	5,140.00	505.00	20,640.00	(15,500.00)	-301.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(61,210.00)	(61,210.00)	(10,355.63)	(37,360.00)	(23,850.00)	39.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
TOTAL, EXPENDITURES			877,500.00	877,500.00	233,417.69	916,945.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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 Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

2011-12 First Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	130,000.00	130,000.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	4.80	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	4.80	130,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	32,000.00	32,000.00	24,280.42	60,000.00	(28,000.00)	-87.5%
5) Services and Other Operating Expenditures		5000-5999	98,000.00	98,000.00	98,244.37	168,000.00	(70,000.00)	-71.4%
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			130,000.00	130,000.00	122,524.79	228,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(130,000.00)	(130,000.00)	(122,519.99)	(98,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	130,000.00	130,000.00	0.00	0.00	(130,000.00)	-100.0%
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			130,000.00	130,000.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(122,519.99)	(98,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	246,595.00	246,595.00		770,554.00	523,959.00	212.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			246,595.00	246,595.00		770,554.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			246,595.00	246,595.00		770,554.00		
2) Ending Balance, June 30 (E + F1e)			246,595.00	246,595.00		672,554.00		
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	246,595.00		0.00		
d) Assigned								
Other Assignments		9780	246,595.00	0.00		672,554.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	130,000.00	130,000.00	New
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	130,000.00	130,000.00	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	4.80	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%
Other Local Revenue								
All Other Local Revenue		8699	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			0.00	0.00	4.80	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	4.80	130,000.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	32,000.00	32,000.00	24,280.42	60,000.00	(28,000.00)	-87.5%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			32,000.00	32,000.00	24,280.42	60,000.00	(28,000.00)	-87.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	98,000.00	98,000.00	88,232.76	148,000.00	(50,000.00)	-51.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	10,011.61	20,000.00	(20,000.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			98,000.00	98,000.00	98,244.37	168,000.00	(70,000.00)	-71.4%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			130,000.00	130,000.00	122,524.79	228,000.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	130,000.00	130,000.00	0.00	0.00	(130,000.00)	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			130,000.00	130,000.00	0.00	0.00	(130,000.00)	-100.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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 Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			130,000.00	130,000.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,966.54	5,000.00	5,000.00	New
5) TOTAL, REVENUES			0.00	0.00	1,966.54	5,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	1,966.54	5,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	250,000.00	250,000.00	(250,000.00)	New
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	(250,000.00)	(250,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(248,033.46)	(245,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,121,500.00	1,121,500.00		1,121,500.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,121,500.00	1,121,500.00		1,121,500.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,121,500.00	1,121,500.00		1,121,500.00		
2) Ending Balance, June 30 (E + F1e)			1,121,500.00	1,121,500.00		876,500.00		
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 Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,121,500.00	1,121,500.00		876,500.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,966.54	5,000.00	5,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,966.54	5,000.00	5,000.00	New
TOTAL, REVENUES			0.00	0.00	1,966.54	5,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		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%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	250,000.00	250,000.00	(250,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	250,000.00	250,000.00	(250,000.00)	New
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	(250,000.00)	(250,000.00)		

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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	7.46	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	7.46	5,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	5,000.00	7.46	5,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	5,000.00	7.46	5,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,200,361.00	1,200,361.00		1,200,361.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,200,361.00	1,200,361.00		1,200,361.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,200,361.00	1,200,361.00		1,200,361.00		
2) Ending Balance, June 30 (E + F1e)			1,205,361.00	1,205,361.00		1,205,361.00		
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	1,205,361.00	1,205,361.00		1,205,361.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	5,000.00	5,000.00	7.46	5,000.00	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%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	7.46	5,000.00	0.00	0.0%
TOTAL, REVENUES			5,000.00	5,000.00	7.46	5,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		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%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,000.00	26,000.00	261.39	26,000.00	0.00	0.0%
5) TOTAL, REVENUES			26,000.00	26,000.00	261.39	26,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	11,792.40	31,792.00	(31,792.00)	New
3) Employee Benefits		3000-3999	0.00	0.00	2,849.90	5,942.00	(5,942.00)	New
4) Books and Supplies		4000-4999	25,000.00	25,000.00	37,180.02	53,694.00	(28,694.00)	-114.8%
5) Services and Other Operating Expenditures		5000-5999	2,000.00	2,000.00	21,189.18	28,514.00	(26,514.00)	-1325.7%
6) Capital Outlay		6000-6999	4,736,240.00	4,736,240.00	1,378,851.20	4,173,231.00	563,009.00	11.9%
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			4,763,240.00	4,763,240.00	1,451,862.70	4,293,173.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,737,240.00)	(4,737,240.00)	(1,451,601.31)	(4,267,173.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,737,240.00)	(4,737,240.00)	(1,451,601.31)	(4,267,173.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,659,911.00	5,659,911.00		5,958,709.00	298,798.00	5.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,659,911.00	5,659,911.00		5,958,709.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,659,911.00	5,659,911.00		5,958,709.00		
2) Ending Balance, June 30 (E + F1e)			922,671.00	922,671.00		1,691,536.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	922,671.00	922,671.00		1,691,536.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (Incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	26,000.00	26,000.00	261.39	26,000.00	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%
Other Local Revenue								
All Other Local Revenue		8699	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			26,000.00	26,000.00	261.39	26,000.00	0.00	0.0%
TOTAL, REVENUES			26,000.00	26,000.00	261.39	26,000.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	11,792.40	31,792.00	(31,792.00)	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	11,792.40	31,792.00	(31,792.00)	New
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	1,283.85	3,426.00	(3,426.00)	New
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	902.12	658.00	(658.00)	New
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	189.86	512.00	(512.00)	New
Workers' Compensation		3601-3602	0.00	0.00	227.59	638.00	(638.00)	New
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	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	0.00	0.00	246.48	708.00	(708.00)	New
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	2,849.90	5,942.00	(5,942.00)	New
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	25,000.00	25,000.00	29,919.02	37,072.00	(12,072.00)	-48.3%
Noncapitalized Equipment		4400	0.00	0.00	7,261.00	16,622.00	(16,622.00)	New
TOTAL, BOOKS AND SUPPLIES			25,000.00	25,000.00	37,180.02	53,694.00	(28,694.00)	-114.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	5,812.26	6,514.00	(6,514.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,000.00	2,000.00	15,376.92	22,000.00	(20,000.00)	-1000.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,000.00	2,000.00	21,189.18	28,514.00	(26,514.00)	-1325.7%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,586,240.00	4,586,240.00	1,378,851.20	4,055,150.00	531,090.00	11.6%
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	150,000.00	150,000.00	0.00	118,081.00	31,919.00	21.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,736,240.00	4,736,240.00	1,378,851.20	4,173,231.00	563,009.00	11.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,763,240.00	4,763,240.00	1,451,862.70	4,293,173.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: 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%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

2011-12 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	39,120.00	39,120.00	13,742.32	39,120.00	0.00	0.0%
5) TOTAL, REVENUES			39,120.00	39,120.00	13,742.32	39,120.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,000.00	20,000.00	4,778.70	20,000.00	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			20,000.00	20,000.00	4,778.70	20,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,120.00	19,120.00	8,963.62	19,120.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,120.00	19,120.00	8,963.82	19,120.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,098.00	23,098.00		46,293.00	23,195.00	100.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,098.00	23,098.00		46,293.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,098.00	23,098.00		46,293.00		
2) Ending Balance, June 30 (E + F1e)			42,218.00	42,218.00		65,413.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	42,218.00	42,218.00		65,413.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	120.00	120.00	0.42	120.00	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								
Mitigation/Developer Fees		8681	39,000.00	39,000.00	13,741.90	39,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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			39,120.00	39,120.00	13,742.32	39,120.00	0.00	0.0%
TOTAL, REVENUES			39,120.00	39,120.00	13,742.32	39,120.00		

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)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,000.00	20,000.00	4,778.70	20,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,000.00	20,000.00	4,778.70	20,000.00	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 Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			20,000.00	20,000.00	4,778.70	20,000.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

	Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
A. BEGINNING CASH	9110	878,551.00	1,885,878.00	3,935,989.00	4,430,940.00	1,930,631.00	418,579.00
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	14,142.00	234,118.00	191,505.00	271.00	13,775.00	1,762,935.00
Principal Apportionment	8010-8019	0.00		1,484,359.00		1,243,911.00	1,243,911.00
Miscellaneous Funds	8080-8099	4,253.00	5,248.00	9,968.00	10,319.00	12,876.00	9,749.00
Federal Revenue	8100-8299			325,077.00	3,834.00	144,090.00	57,590.00
Other State Revenue	8300-8599	53,041.00	62,321.00	680,897.00	122,547.00	398,163.00	491,854.00
Other Local Revenue	8600-8799	11,667.00	283,003.00	193,027.00	(235,580.00)	157,445.00	2,789,981.00
Interfund Transfers In	8910-8929				250,000.00		
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		83,103.00	584,690.00	2,884,833.00	151,391.00	1,970,260.00	6,356,020.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	114,322.00	209,080.00	1,607,160.00	1,649,801.00	1,738,425.00	17,490.00
Classified Salaries	2000-2999	145,391.00	196,957.00	374,822.00	361,546.00	443,694.00	398,411.00
Employee Benefits	3000-3999	180,693.00	189,461.00	738,849.00	780,088.00	791,814.00	241,404.00
Books, Supplies and Services	4000-5999	107,639.00	204,992.00	399,301.00	413,646.00	503,534.00	408,204.00
Capital Outlay	6000-6599	0.00		0.00			
Other Outgo	7000-7499			493,713.00	12,347.00		
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/ Non Expenditures							
TOTAL DISBURSEMENTS		548,045.00	800,490.00	3,613,845.00	3,217,428.00	3,477,467.00	1,065,509.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	3,206,274.00	4,021,885.00	2,415,713.00	580,040.00	342,218.00	256,663.00
Accounts Payable	9500	1,734,005.00	1,755,974.00	1,191,750.00	14,312.00	347,063.00	260,297.00
TOTAL PRIOR YEAR TRANSACTIONS		1,472,269.00	2,265,911.00	1,223,963.00	565,728.00	(4,845.00)	(3,634.00)
E. NET INCREASE/DECREASE (B - C + D)		1,007,327.00	2,050,111.00	494,951.00	(2,500,309.00)	(1,512,052.00)	5,286,877.00
F. ENDING CASH (A + E)		1,885,878.00	3,935,989.00	4,430,940.00	1,930,631.00	418,579.00	5,705,456.00
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	9110	5,705,456.00	6,875,361.00	4,185,003.00	1,378,902.00	3,095,468.00	2,800,692.00		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	1,355,451.00	40.00	106,540.00	1,603,077.00	272,569.00	206,372.00		5,760,795.00
Principal Apportionment	8010-8019	3,616,953.00	69,106.00		635,777.00	207,318.00		5,319,895.00	13,821,230.00
Miscellaneous Funds	8080-8099	48,346.00	28,766.00	11,522.00	11,434.00	24,575.00	23,717.00		200,773.00
Federal Revenue	8100-8299	321,452.00	0.00	86,500.00	28,795.00		82,658.00	251,391.00	1,301,387.00
Other State Revenue	8300-8599	1,129,097.00	214,746.00	132,454.00	230,530.00	2,430.00	132,404.00	1,911,945.00	5,562,429.00
Other Local Revenue	8600-8799	53,728.00	211,302.00	142,677.00	2,526,237.00	57,703.00	597,520.00		6,788,710.00
Interfund Transfers In	8910-8929					2,500,000.00			2,750,000.00
All Other Financing Sources	8930-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		6,525,027.00	523,960.00	479,693.00	5,035,850.00	3,064,595.00	1,042,671.00	7,483,231.00	36,185,324.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,273,322.00	1,650,939.00	1,656,443.00	1,651,839.00	1,668,987.00	1,717,763.00		16,955,571.00
Classified Salaries	2000-2999	379,439.00	387,667.00	370,386.00	366,744.00	355,367.00	490,401.00		4,270,825.00
Employee Benefits	3000-3999	1,342,615.00	804,985.00	806,085.00	806,757.00	808,917.00	765,727.00		8,257,395.00
Books, Supplies and Services	4000-5999	343,998.00	370,727.00	452,880.00	493,944.00	526,100.00	1,041,973.00		5,266,938.00
Capital Outlay	6000-6599								0.00
Other Outgo	7000-7499						(189,999.00)		316,061.00
Interfund Transfers Out	7600-7629								0.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/ Non Expenditures									0.00
TOTAL DISBURSEMENTS		5,339,374.00	3,214,318.00	3,285,794.00	3,319,284.00	3,359,371.00	3,825,865.00	0.00	35,066,790.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200	1,112,207.00							11,935,000.00
Accounts Payable	9500	1,127,955.00							6,431,356.00
TOTAL PRIOR YEAR TRANSACTIONS		(15,748.00)	0.00	0.00	0.00	0.00	0.00	0.00	5,503,644.00
E. NET INCREASE/DECREASE (B - C + D)		1,169,905.00	(2,690,358.00)	(2,806,101.00)	1,716,566.00	(294,776.00)	(2,783,194.00)	7,483,231.00	6,622,178.00
F. ENDING CASH (A + E)		6,875,361.00	4,185,003.00	1,378,902.00	3,095,468.00	2,800,692.00	17,498.00		
G. ENDING CASH, PLUS ACCRUALS									7,500,729.00

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	2,439.00	2,439.00	2,435.00	2,435.00	(4.00)	0%
2. Special Education	37.00	37.00	36.00	36.00	(1.00)	-3%
HIGH SCHOOL						
3. General Education	1,190.00	1,190.00	1,189.00	1,189.00	(1.00)	0%
4. Special Education	29.00	29.00	28.00	28.00	(1.00)	-3%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL, K-12 ADA	3,695.00	3,695.00	3,688.00	3,688.00	(7.00)	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	3,695.00	3,695.00	3,688.00	3,688.00	(7.00)	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

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

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	19,270,983.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,505.35	3.12%	6,708.35	2.82%	6,897.35
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		3,688.00	0.00%	3,688.00	0.00%	3,688.00
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		23,991,730.80	3.12%	24,740,394.80	2.82%	25,437,426.80
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		42,228.00	0.00%	42,228.00	0.00%	42,228.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		24,033,958.80	3.12%	24,782,622.80	2.81%	25,479,654.80
f. Deficit Factor (Form RLI, line 16)		0.80246	0.00%	0.80246	0.00%	0.80246
g. Deficited Revenue Limit (Line A1e times line A1f, ID 0284)		19,286,290.58	3.12%	19,887,063.49	2.81%	20,446,403.79
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(380,000.00)	0.00%	(380,000.00)	0.00%	(380,000.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		364,693.00	0.00%	364,693.00	0.00%	364,693.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		19,270,983.58	3.12%	19,871,756.49	2.81%	20,431,096.79
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	2,827,632.00	1.76%	2,877,399.00	1.61%	2,923,745.00
4. Other Local Revenues	8600-8799	512,267.00	0.12%	512,867.00	0.12%	513,506.00
5. Other Financing Sources	8900-8999	(3,633,275.00)	3.25%	(3,751,495.00)	3.33%	(3,876,539.00)
6. Total (Sum lines A1k thru A5)		18,977,607.58	2.81%	19,510,527.49	2.47%	19,991,808.79
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				9,911,869.00		10,390,106.00
b. Step & Column Adjustment				198,237.00		207,802.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				280,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,911,869.00	4.82%	10,390,106.00	2.00%	10,597,908.00
2. Classified Salaries						
a. Base Salaries				2,410,401.00		2,434,505.00
b. Step & Column Adjustment				24,104.00		24,345.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,410,401.00	1.00%	2,434,505.00	1.00%	2,458,850.00
3. Employee Benefits	3000-3999	4,889,867.00	5.78%	5,172,705.00	5.06%	5,434,631.00
4. Books and Supplies	4000-4999	1,065,516.00	-9.32%	966,187.00	1.65%	982,122.00
5. Services and Other Operating Expenditures	5000-5999	1,807,487.00	2.80%	1,858,097.00	3.00%	1,913,839.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(700,411.00)	0.00%	(700,411.00)	0.00%	(700,411.00)
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		19,384,729.00	3.80%	20,121,189.00	2.81%	20,686,939.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(407,121.42)		(610,661.51)		(695,130.21)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		5,432,853.00		5,025,731.58		4,415,070.07
2. Ending Fund Balance (Sum lines C and D1)		5,025,731.58		4,415,070.07		3,719,939.86
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,000,731.00		4,390,070.07		3,694,939.86
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,025,731.00		4,415,070.07		3,719,939.86

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,000,731.00		4,390,070.07		3,694,939.86
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)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	876,500.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		5,877,231.00		4,390,070.07		3,694,939.86

F. ASSUMPTIONS

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

Addition of 2.3 FTE from Federal Jobs Funds.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	511,815.00	0.00%	511,815.00	0.00%	511,815.00
2. Federal Revenues	8100-8299	1,301,387.00	-24.54%	982,044.00	0.00%	982,044.00
3. Other State Revenues	8300-8599	2,734,796.00	3.01%	2,817,160.00	2.72%	2,893,861.00
4. Other Local Revenues	8600-8799	6,276,443.00	-8.19%	5,762,480.00	1.00%	5,820,105.00
5. Other Financing Sources	8900-8999	3,883,275.00	3.04%	4,001,495.00	3.12%	4,126,538.00
6. Total (Sum lines A1 thru A5)		14,707,716.00	-4.30%	14,074,994.00	1.84%	14,334,363.00
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				7,043,703.00		6,733,470.00
b. Step & Column Adjustment				(310,233.00)		53,151.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,043,703.00	-4.40%	6,733,470.00	0.79%	6,786,621.00
2. Classified Salaries						
a. Base Salaries				1,860,425.00		1,879,029.00
b. Step & Column Adjustment				18,604.00		18,790.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,860,425.00	1.00%	1,879,029.00	1.00%	1,897,819.00
3. Employee Benefits	3000-3999	3,367,527.00	2.73%	3,459,432.00	4.49%	3,614,776.00
4. Books and Supplies	4000-4999	695,278.00	-57.69%	294,193.00	-0.71%	292,090.00
5. Services and Other Operating Expenditures	5000-5999	1,698,655.00	-29.52%	1,197,163.00	2.84%	1,231,130.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	506,060.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	510,411.00	0.00%	510,411.00	0.00%	510,411.00
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		15,682,059.00	-10.26%	14,073,698.00	1.84%	14,332,847.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(974,343.00)		1,296.00		1,516.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		974,343.00		0.00		1,296.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		1,296.00		2,812.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00		1,296.00		2,812.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		1,296.00		2,812.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	19,782,798.00	3.04%	20,383,571.49	2.74%	20,942,911.79
2. Federal Revenues	8100-8299	1,301,387.00	-24.54%	982,044.00	0.00%	982,044.00
3. Other State Revenues	8300-8599	5,562,428.00	2.38%	5,694,559.00	2.16%	5,817,606.00
4. Other Local Revenues	8600-8799	6,788,710.00	-7.56%	6,275,347.00	0.93%	6,333,611.00
5. Other Financing Sources	8900-8999	250,000.00	0.00%	250,000.00	0.00%	249,999.00
6. Total (Sum lines A1 thru A5)		33,685,323.58	-0.30%	33,585,521.49	2.21%	34,326,171.79
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				16,955,572.00		17,123,576.00
b. Step & Column Adjustment				(111,996.00)		260,953.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				280,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,955,572.00	0.99%	17,123,576.00	1.52%	17,384,529.00
2. Classified Salaries						
a. Base Salaries				4,270,826.00		4,313,534.00
b. Step & Column Adjustment				42,708.00		43,135.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,270,826.00	1.00%	4,313,534.00	1.00%	4,356,669.00
3. Employee Benefits	3000-3999	8,257,394.00	4.54%	8,632,137.00	4.83%	9,049,407.00
4. Books and Supplies	4000-4999	1,760,794.00	-28.42%	1,260,380.00	1.10%	1,274,212.00
5. Services and Other Operating Expenditures	5000-5999	3,506,142.00	-12.86%	3,055,260.00	2.94%	3,144,969.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	506,060.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(190,000.00)	0.00%	(190,000.00)	0.00%	(190,000.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		35,066,788.00	-2.49%	34,194,887.00	2.41%	35,019,786.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,381,464.42)		(609,365.51)		(693,614.21)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		6,407,196.00		5,025,731.58		4,416,366.07
2. Ending Fund Balance (Sum lines C and D1)		5,025,731.58		4,416,366.07		3,722,751.86
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	0.00		1,296.00		2,812.00
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,000,731.00		4,390,070.07		3,694,939.86
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		5,025,731.00		4,416,366.07		3,722,751.86

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,000,731.00		4,390,070.07		3,694,939.86
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	876,500.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		5,877,231.00		4,390,070.07		3,694,939.86
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		16.76%		12.84%		10.55%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
North Region						
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)		16,650,212.00		16,650,212.00		16,650,212.00
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)		3,688.00		3,688.00		3,688.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		35,066,788.00		34,194,887.00		35,019,786.00
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)		35,066,788.00		34,194,887.00		35,019,786.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,052,003.64		1,025,846.61		1,050,593.58
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)		1,052,003.64		1,025,846.61		1,050,593.58
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2011-12 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	35,066,788.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	1,285,727.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	166,785.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	506,060.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	227,194.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	43,234.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				943,273.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	39,445.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				32,877,233.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				32,877,233.00

Section II - Expenditures Per ADA	2011-12 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus line 23)*	3,688.00
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*	
C. Total ADA before adjustments (Lines A plus B)	3,688.00
D. Charter school ADA adjustments (From Section V)	0.00
E. Adjusted total ADA (Lines C plus D)	3,688.00
F. Expenditures per ADA (Line I.G divided by Line II.E)	8,914.65

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	30,449,839.07	8,189.36
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	30,449,839.07	8,189.36
B. Required effort (Line A.2 times 90%)	27,404,855.16	7,370.42
C. Current year expenditures (Line I.G and Line II.F)	32,877,233.00	8,914.65
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62 Goals	Functions	Objects	2011-12 Expenditures
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	319,343.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				319,343.00

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	32,877,233.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		8,914.65
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)

Charter School Name	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,362.35	6,362.35	6,362.35
2. Inflation Increase	0041	143.00	143.00	143.00
3. All Other Adjustments	0042, 0525, 0719	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,505.35	6,505.35	6,505.35
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,505.35	6,505.35	6,505.35
b. Revenue Limit ADA	0033	3,695.00	3,695.00	3,688.00
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	24,037,268.25	24,037,268.25	23,991,730.80
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	42,422.00	42,422.00	42,228.00
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	24,079,690.25	24,079,690.25	24,033,958.80
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.80246	0.80246	0.80246
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	19,322,988.24	19,322,988.24	19,286,290.58
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	362,139.00	362,139.00	364,693.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	68,046.00	68,046.00	68,958.00
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)	- - -	294,093.00	294,093.00	295,735.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	19,617,081.24	19,617,081.24	19,582,025.58

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	5,903,057.00	5,903,057.00	5,760,795.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	5,903,057.00	5,903,057.00	5,760,795.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	13,714,024.24	13,714,024.24	13,821,230.58
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	0.00	0.00	0.00
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)	---	0.00	0.00	0.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	13,714,024.24	13,714,024.24	13,821,230.58

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	46,000.00	46,000.00	46,000.00
44. California High School Exit Exam	9002	30,631.00	30,631.00	30,429.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	7,318.00	7,318.00	7,327.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	0.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(190,000.00)				
Other Sources/Uses Detail					250,000.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	7,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	80,000.00	0.00	143,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(80,000.00)	40,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	250,000.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2011-12 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	80,000.00	(80,000.00)	190,000.00	(190,000.00)	250,000.00	250,000.00		

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.

	Revenue Limit (Funded) ADA			
Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)	Percent Change	Status
Current Year (2011-12)	3,681.27	3,688.00	0.2%	Met
1st Subsequent Year (2012-13)	3,711.00	3,688.00	-0.6%	Met
2nd Subsequent Year (2013-14)	3,666.90	3,688.00	0.6%	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 Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2011-12)	3,824	3,842	0.5%	Met
1st Subsequent Year (2012-13)	3,846	3,842	-0.1%	Met
2nd Subsequent Year (2013-14)	3,843	3,842	0.0%	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)	3,701	3,822	96.8%
Second Prior Year (2009-10)	3,667	3,839	95.5%
First Prior Year (2010-11)	3,681	3,849	95.6%
		Historical Average Ratio:	96.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**96.5%**

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)	3,688	3,842	96.0%	Met
1st Subsequent Year (2012-13)	3,688	3,842	96.0%	Met
2nd Subsequent Year (2013-14)	3,688	3,842	96.0%	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) Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2011-12)	19,617,081.00	19,582,025.00	-0.2%	Met
1st Subsequent Year (2012-13)	20,224,582.00	20,182,798.00	-0.2%	Met
2nd Subsequent Year (2013-14)	20,669,299.00	20,742,139.00	0.4%	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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2008-09)	17,851,855.62	19,272,938.85	92.6%
Second Prior Year (2009-10)	15,096,311.30	16,741,279.25	90.2%
First Prior Year (2010-11)	15,622,213.10	17,930,671.69	87.1%
		Historical Average Ratio:	90.0%

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**87.0% to 93.0%**	**87.0% to 93.0%**	**87.0% to 93.0%**

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) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2011-12)	17,212,137.00	19,384,729.00	88.8%	Met
1st Subsequent Year (2012-13)	17,997,316.00	20,121,189.00	89.4%	Met
2nd Subsequent Year (2013-14)	18,491,389.00	20,686,939.00	89.4%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2011-12)	985,807.00	1,301,387.00	32.0%	Yes
1st Subsequent Year (2012-13)	985,807.00	982,044.00	-0.4%	No
2nd Subsequent Year (2013-14)	985,807.00	982,044.00	-0.4%	No

Explanation: (required if Yes)
Resource 3205 - Fed Jobs Funds Deferred Revenue

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2011-12)	5,600,355.00	5,562,428.00	-0.7%	No
1st Subsequent Year (2012-13)	5,677,328.00	5,694,559.00	0.3%	No
2nd Subsequent Year (2013-14)	5,779,049.00	5,817,606.00	0.7%	No

Explanation: (required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2011-12)	6,087,728.00	6,788,710.00	11.5%	Yes
1st Subsequent Year (2012-13)	6,088,343.00	6,275,347.00	3.1%	No
2nd Subsequent Year (2013-14)	6,089,014.00	6,333,611.00	4.0%	No

Explanation: (required if Yes)
Carryover of Donations, Local Income

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2011-12)	863,712.00	1,760,794.00	103.9%	Yes
1st Subsequent Year (2012-13)	879,090.00	1,260,380.00	43.4%	Yes
2nd Subsequent Year (2013-14)	900,770.00	1,274,212.00	41.5%	Yes

Explanation: (required if Yes)
Related to carryover of site funds, donations.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2011-12)	2,886,696.00	3,506,142.00	21.5%	Yes
1st Subsequent Year (2012-13)	2,862,157.00	3,055,260.00	6.7%	Yes
2nd Subsequent Year (2013-14)	2,912,856.00	3,144,969.00	8.0%	Yes

Explanation: (required if Yes)
Related to carryover of site funds, donations. Mental Health/Special Education. SELPA carryover

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
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2011-12)	12,673,890.00	13,652,525.00	7.7%	Not Met
1st Subsequent Year (2012-13)	12,751,478.00	12,951,950.00	1.6%	Met
2nd Subsequent Year (2013-14)	12,853,870.00	13,133,261.00	2.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2011-12)	3,750,408.00	5,266,936.00	40.4%	Not Met
1st Subsequent Year (2012-13)	3,741,247.00	4,315,640.00	15.4%	Not Met
2nd Subsequent Year (2013-14)	3,813,626.00	4,419,181.00	15.9%	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)
Resource 3205 - Fed Jobs Funds Deferred Revenue

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

Explanation: Other Local Revenue (linked from 6A if NOT met)
Carryover of Donations, Local Income

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)
Related to carryover of site funds, donations.

Explanation: Services and Other Exps (linked from 6A if NOT met)
Related to carryover of site funds, donations. Mental Health/Special Education. SELPA carryover

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	501,091.00	505,349.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		501,091.00	

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

- [ ] Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
- [ ] Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
- [ ] 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[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

[1]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.

[2]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)	14.3%	12.8%	10.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.8%	4.3%	3.5%

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 Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2011-12)	(407,122.00)	19,384,729.00	2.1%	Met
1st Subsequent Year (2012-13)	(610,661.51)	20,121,189.00	3.0%	Met
2nd Subsequent Year (2013-14)	(695,130.21)	20,686,939.00	3.4%	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2011-12)	5,025,731.00	Met
1st Subsequent Year (2012-13)	4,416,366.07	Met
2nd Subsequent Year (2013-14)	3,722,751.86	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)	17,498.00	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[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

[1] 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.

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

[3] 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)	3,688	3,688	3,688
District's Reserve Standard Percentage Level:	3%	3%	3%

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):

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

	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	16,650,212.00	16,650,212.00	16,650,212.00

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 01I, objects 1000-7999) (Form MYPI, Line B11)	35,066,788.00	34,194,887.00	35,019,786.00
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)	35,066,788.00	34,194,887.00	35,019,786.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,052,003.64	1,025,846.61	1,050,593.58
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)**	1,052,003.64	1,025,846.61	1,050,593.58

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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,000,731.00	4,390,070.07	3,694,939.86
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)	0.00	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)	5,000,731.00	4,390,070.07	3,694,939.86
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.26%	12.84%	10.55%
District's Reserve Standard (Section 10B, Line 7):	**1,052,003.64**	**1,025,846.61**	**1,050,593.58**
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)

SUPPLEMENTAL INFORMATION

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) **Yes**

1b. If Yes, identify the interfund borrowings:

General Fund –Cafeteria Fund, Adult Education Fund and Food Services Fund. All projected to be temporary and repaid.

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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2011-12)	(3,985,829.00)	(3,883,275.00)	-2.6%	(102,554.00)	Met
1st Subsequent Year (2012-13)	(4,053,675.00)	(4,001,495.00)	-1.3%	(52,180.00)	Met
2nd Subsequent Year (2013-14)	(4,180,425.00)	(4,126,538.00)	-1.3%	(53,887.00)	Met
1b. Transfers In, General Fund *					
Current Year (2011-12)	0.00	250,000.00	New	250,000.00	Not Met
1st Subsequent Year (2012-13)	0.00	250,000.00	New	250,000.00	Not Met
2nd Subsequent Year (2013-14)	0.00	250,000.00	New	250,000.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2011-12)	130,000.00	0.00	-100.0%	(130,000.00)	Not Met
1st Subsequent Year (2012-13)	130,000.00	0.00	-100.0%	(130,000.00)	Not Met
2nd Subsequent Year (2013-14)	130,000.00	0.00	-100.0%	(130,000.00)	Not 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. NOT MET - The projected transfers in to the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation: (required if NOT met)

Strategic Plan funds transferred from Special Reserve Fund.

1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Deferred Maintenance transfer reclassified as revenue in Fund 14.

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[1] 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.

[1] 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) — Yes

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? — No

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: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2011
Capital Leases				
Certificates of Participation				
General Obligation Bonds	24	Bond Interest & Redemption Fund	Bond Interest & Redemption Fund	44,345,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

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				
Certificates of Participation				
General Obligation Bonds	2,925,939	3,477,828	3,586,870	3,691,456
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	2,925,939	3,477,828	3,586,870	3,691,456
Has total annual payment increased over prior year (2010-11)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Voter approved bond issuance. Paid via Fund 51 Bond Intererest & Redemption fund.

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

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	7,164,000.00	9,456,000.00
b. OPEB unfunded actuarial accrued liability (UAAL)	5,968,600.00	8,038,000.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2008	Jul 01, 2010

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2011-12)	799,000.00	938,000.00
1st Subsequent Year (2012-13)	617,000.00	945,000.00
2nd Subsequent Year (2013-14)	617,000.00	945,000.00
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)	617,000.00	627,000.00
1st Subsequent Year (2012-13)	642,000.00	652,000.00
2nd Subsequent Year (2013-14)	668,000.00	678,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2011-12)	617,000.00	627,000.00
1st Subsequent Year (2012-13)	642,000.00	652,000.00
2nd Subsequent Year (2013-14)	668,000.00	678,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2011-12)	82	104
1st Subsequent Year (2012-13)	95	104
2nd Subsequent Year (2013-14)	95	104

4. Comments:

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) — No

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

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

2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2011-12)		
1st Subsequent Year (2012-13)		
2nd Subsequent Year (2013-14)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2011-12)		
1st Subsequent Year (2012-13)		
2nd Subsequent Year (2013-14)		

4. Comments:

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	211.0	212.6	210.0	210.0

1a. Have any salary and benefit negotiations been settled since budget adoption? No

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? Yes
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:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
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? n/a
If Yes, date of budget revision board adoption:

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)?			
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: 155,305

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	3,021,481	3,232,985	3,459,293
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	7.0%	7.0%	7.0%

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? No

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	255,684	270,000	275,000
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	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.):

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? No

If Yes, skip to section S8C.
If No, continue with section S8B.

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	101.0	89.0	89.0	89.0

1a. Have any salary and benefit negotiations been settled since budget adoption? No

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? Yes

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:

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

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? n/a

If Yes, date of budget revision board adoption:

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)?			
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 34,987

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	1,064,041	1,138,524	1,218,220
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	BUDGETED	7.0%	7.0%

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	19,619	20,000	22,000
3. Percent change in step & column over prior year	1.3%	1.0%	1.0%

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	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	32.0	30.0	30.0	30.0

1a. Have any salary and benefit negotiations been settled since budget adoption? No

If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. 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)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits: 33,871

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	155,385	166,262	177,900
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	7.0%	7.0%	7.0%

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	40,291	41,499	42,774
3. Percent change in step and column over prior year	3.0%	3.0%	3.0%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits	n/a	n/a	n/a
3. Percent change in cost of other benefits over prior year			

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.

ADDITIONAL FISCAL INDICATORS

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?	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
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?	No
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)

End of School District First Interim Criteria and Standards Review