



**FIRST INTERIM REPORT**

**2011-12**

**COVINA-VALLEY  
UNIFIED SCHOOL DISTRICT**

**December 19, 2011**

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# **COVINA-VALLEY**

UNIFIED SCHOOL DISTRICT

District Superintendent  
Catherine J. Nichols, Ed.D.

Board of Education  
Mary L. Hanes, M.D.  
Charles M. Kemp  
William L. Knoll  
Darrell A. Myrick  
Richard M. White

Date: December 19, 2011

To: Board Members and Superintendent Dr. Catherine J. Nichols

From: David A. Rivera, Chief Business Official

RE: First Interim Report

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## Background Information

State laws mandate that school districts file a certification of financial solvency. Specifically, Education Code Sections 35035 (g), 42130, and 42131, as amended by AB 1200 and AB 1708, require the Governing Board, of each school district, to certify at least twice a year to the district's ability to meet its financial obligations for the remainder of the fiscal year and for the subsequent two fiscal years.

## Current Considerations

For 2011-2012, the certification is accompanied by three years of financial reports: the interim report for the current year plus projections for two future years (fiscal years 2012-2013 and 2013-2014).

The reporting schedule is shown below:

	Closing Date	Filing Date
First Interim	Oct 31, 2011	Dec 15, 2011
Second Interim	Jan 31, 2012	Mar 15, 2012

School boards are required to adopt one of the three certifications:

**Positive** - Based on current projections, the District will meet its obligations for the current fiscal year and subsequent two fiscal periods.

**Qualified** - Based on current projections, the District may not meet its financial obligations for the remainder of the current fiscal year or subsequent two fiscal years.

**Negative** - Based on current projections, the District will be unable to meet its financial obligations for the current fiscal year or subsequent fiscal years.

### Focus on the General Fund

This interim report focuses on the General Fund, the main operating fund of the district. With the General Fund, the focus is on the unrestricted, as opposed to the restricted or categorical portion. The State Report submitted to the county office is included in this document starting with Section VIII.

### Summary

Based on the realization of certain revenue and expenditure assumptions, the Board would be justified to adopt a positive certification that the District will be able to meet its financial obligations for this fiscal year and two subsequent years, although the reserve will dip to a very low 1.5%. The District will not have adequate reserves to comply with the mandated 3% reserve requirements through 2013-2014.



## **Section I**

### **2011-12 Budgetary Assumptions Summary**

**Summary of First Interim Budget Assumptions  
Period Covering: 2011-12 through 2013-14**

	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
<u>Revenue Limit</u>			
Statutory COLA	2.24%	3.1%	2.8%
COLA Amount	\$143/ADA	\$203/ADA	\$189/ADA
Applied Deficit Factor	(19.754%)	(19.754%)	(19.754%)
 Budgeted COLA	 2.24%	 3.1%	 2.8%
Net ADA Funding	\$5,230.70	\$5,393.60	\$5,545.26
Incremental Change	\$ .45	\$162.90	\$151.66
 Funded ADA	 13,243	 12,848	 12,607
Decrease in Funded ADA	(317)	(395)	(241)
 <u>One-Time Funds</u>			
Federal Stimulus	\$2,597,878	0	0
Mandated Costs	\$318,000	0	0
 <u>Restricted Program (COLA)</u>			
Federal Programs	As Budgeted	None Projected	None Projected
State Programs	As Budgeted	None Projected	None Projected
Special Education	As Budgeted	None Projected	None Projected
 <u>Class Size Reduction</u>			
Per Student Funding	\$1,071	\$1,071	\$1,071
 <u>Lottery (per ADA)</u>			
Unrestricted	\$117	\$117	\$117
Prop 98	\$23	\$23	\$23

First Interim Budget  
Assumptions Summary -  
contd.

	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
<u>Inter-fund Transfers</u>			
Adult Education Fund	\$1,500,000	\$1,500,000	\$1,500,000
Deferred Maintenance	\$500,000	\$500,000	\$500,000
<u>General Fund Contributions</u>			
Special Education	As Budgeted	\$395,000	\$395,000
Transportation	As Budgeted	\$150,000	\$150,000
Restricted Maintenance	3% Contribution	3% Contribution	3% Contribution
<u>Step, Column and Longevity</u>			
Incremental Costs	As Budgeted	\$554,966	\$517,626
<u>Health/Welfare Benefits</u>			
Incremental Contribution	As Budgeted	\$350,000	\$350,000
<u>Change in Teacher Staffing</u>			
Growth (Decline)	As Budgeted	(8)	(12)
<u>Utility Budgets</u>			
Incremental Change	As Budgeted	\$186,000	\$194,769
Interest Income	1.2%	1.2%	1.2%

## **Section II**

### **Revenue Considerations**

## **Base Revenue Limit**

- The primary source of funding for the District is from base funding provided for students attending school, this is commonly referred to as average-daily-attendance. The conventional method of projecting average daily attendance (ADA) consists of adjusting enrollment projection by prior year absenteeism rate (4.32%). According to apportionment funding law, the high number between the current and prior year is used for revenue limit funding purpose. ADA for 2010-11 was 13,059 and is projected at 12,664 for the budget year.
- As indicated in the table below, the State Budget Act continues to apply significant funding deficits to school districts. Since Proposition 98 was enacted, the State has provided full funding in only five (5) of twenty-two (22) years. The last year school districts received 100% funding was 2007-08. For the current year, the applied deficit has reached a historic high of 19.754%. As you can see, the net base funding changed slightly from \$5,230.25 to \$5,230.70 providing an additional \$.45 in per-student-funding. For 2011-2012, the projected applied deficit factor now tallies over \$17.052 million.

Factors	2010-2011	2011-2012
2010-11 BRL/ADA	\$6,392.18	\$6,367.18
RL COLA	-.39% or (\$25)	2.24% or \$143
Additional ADA Adjustment	\$8.30/ADA	\$8.49/ADA
Subtotal (Before Deficit)	\$6,375.48	\$6,518.67
Deficit Factor	-17.963% or (\$1,145.23)	-19.754% or (\$1,287.97)
Net Base Revenue Limit	\$5,230.25	\$5,230.70
Change in per-pupil-funding		\$.45/ADA

- Revenues are now projected at \$68.98 million, a decrease of \$1.965 million over the prior year. Based on data provided by the Los Angeles County Assessor's Office, the District anticipates collecting \$9.825 million in property taxes. The outstanding balance of \$58.965 million is being subsidized by the State.
- The District has declined over 1,500 students since the 2006-2007 fiscal year. In addition to state imposed funding reductions and based on most recent trends, the organization will likely be coping with over \$2 million a year budget shortfall from serving fewer students.

- As a result of the state budget crisis, districts have experienced delayed payments for a sizable portion of state aide funding. For Covina-Valley Unified School District, the amount of current year funds deferred into the new fiscal year equals 41% or \$24 million.

## **Federal and State Categorical Program**

- A schedule has been attached outlining all changes in restricted program budgets. Projections have been revised to reflect authorizations provided under the State Budget Act and/or changes in funding level.
- As authorized under the State Budget Act, budget projections include transfers into General Fund Reserves from Tier III Program. The table below outlines the amount of transfers incorporated in budget projections.

Resource	Program	Funding	Transfers
6258	Physical Education Grant	\$ 88,053	\$ 88,053
6350	ROP Program (pass through to ROP)	\$ 800,000	\$ -
6405	School Safety (campus supervisors)	\$ 112,103	\$ -
7055	CAHSEE	\$ 144,046	\$ 144,046
7080	School Counseling (counselors)	\$ 453,197	\$ -
7140	GATE	\$ 94,821	\$ 74,821
7156	Instructional Materials Fund	\$ 810,244	\$ 500,000
7271	PAR	\$ 53,198	\$ 20,751
7294	Math and Reading	\$ 103,214	\$ 103,214
7390	Pupil Retention	\$ 41,518	\$ 41,518
7392	Teacher Credentialing	\$ 23,945	\$ -
7393	Professional Development Block Grant	\$ 548,904	\$ 500,000
7394	Targeted Instructional Improvement	\$ 860,713	\$ 480,713
7395	School and Library Improvement Grant	\$ 737,046	\$ 657,099
6760	Arts and Music Block Grant	\$ 195,875	\$ 150,875
7325	Administrator Training Program	\$ 14,000	\$ -
6285	Community-Based English Tutoring (CBET)	\$ 51,101	\$ -
	Other Funds		
	Adult Education (Transfer)	\$ -	\$ 2,000,000
6092	Cal-Safe	\$ 165,280	\$ -
	Deferred Maintenance (Transfer)	\$ -	\$ 500,000
	Subtotals	\$ 5,297,258	\$ 5,261,090

## Other Programs

- Lottery (non-Proposition 20) is now budgeted at \$1.79 million, a reduction of \$39 thousand from the Adopted Budget. Program funding is computed at \$117 per unit of ADA.
- Revenue for Restricted Lottery Funds (Proposition 20) is now estimated at \$272 thousand, a reduction of \$27 thousand from previous estimates. Program funding is calculated using \$23 per unit of ADA.
- Program revenue for the K-3 Class Size Reduction is now budgeted at \$2.58 million, a reduction of \$238 thousand over earlier estimates. Funding is tabulated using per-pupil funding rate of \$1,071. Estimates have been adjusted according to the sliding scale for classes over 20 students and for decline in student enrollment.
- In the State Budget Act, there is an appropriation of \$80.4 million to fund Mandated Cost Claims. Current projections have been updated to reflect year-to-date receipts of \$381 thousand.
- Interest earnings are budgeted at \$200,000, assuming a 1.2% interest rate and an average daily cash balance of about \$16 million. This amount is net of legally required and mandated interest earnings transfers.



## **Section III**

### **Expenditure Considerations**

### **Personnel Costs additions/deletions to Unrestricted General Fund**

- Starting with the 2010-11 fiscal year, the Board of Education and the associations reached a multi-year agreement. The agreement included reduction of salaries and benefits. All reductions implemented will carry forward in the budget year. Any changes for the budget year are delineated below:

#### **Salary Calculations**

- Projections incorporate added costs for step, column and longevity. For this fiscal year, all employee groups agreed to take furlough days as part of salary concessions. The number of furlough days ranges from eight (8) days for ten month employees to ten (10) days for twelve month employees.

#### **Contribution for Health and Welfare Benefits**

- In accordance with the master agreement(s), employee contributions for medical insurance coverage were to remain unchanged for the budget year. Shown below are the monthly employer and employee contribution levels, which are deducted and paid on a tenthly basis.

<u>Health Net (HMO)</u>	<u>District</u>	<u>Employee</u>
Employee	\$ 376.96	\$ 35
Dependent	\$ 815.70	\$ 70
Family	\$1,075.26	\$140

<u>Kaiser (HMO)</u>	<u>District</u>	<u>Employee</u>
Employee	\$ 458.39	\$ 35
Dependent	\$ 916.78	\$ 70
Family	\$1,256.29	\$140

<u>Health Net (PPO)</u>	<u>District</u>	<u>Employee</u>
Employee	\$ 424.70	\$ 65
Dependent	\$ 922.87	\$130
Family	\$1,244.64	\$200

- In addition to medical insurance coverage, the District provides, at no cost to employees, dental and vision insurance. All benefited employees are eligible to participate in the abovementioned insurance packages.

**Contributions to Statutory benefits are budgeted as follows:**

▪ State Teachers Retirement System (STRS)	8.25%
▪ Public Employee Retirement System (PERS)	10.923%
▪ PERS Reduction (Assessment to School Districts)	2.097%
▪ OASDI (Social Security for School Sector)	6.200%
▪ Medicare	1.450%
▪ State Unemployment Insurance (SUI)	1.610%
▪ Workers Compensation Premium	1.100%
▪ Retiree Benefits (GASB 43 & 45)	.730%

Note: In addition to salary costs, the added contribution for statutory benefits is equal to 13.14% for certificated staff and 24.11% for classified personnel subject to PERS.

**Certificated Personnel Staffing Ratios (As of October, 2011)**

Regular Education	Special Education	Student/Teacher Ratios
Grades K-3: 3,230	483 Students	Grades K-3: 22:1
Grades 4-8: 4,667		Grades 4-5: 35:1
Grades 9-12: 4,908		Grades 6-8: 37:1
	Total: 13,288 Students	Grades 9-12: 37:1

### **Unrestricted General Fund Expenditures include -**

- Substitute teacher costs are now budgeted at \$1.09 million. In accordance with Educational Code, teachers who have been laid off are paid at his or her per diem rate. This daily rate can range from \$315 to \$425. Other authorized pay rates consist of \$115 for short-term and up to \$217.88 for long-term assignments.
- Restricted Routine Maintenance Account (RRMA) contribution is now budgeted at \$3.203 million, which reflects a 3% contribution level. Enacted under the State Budget Act, the District does have the flexibility to contribute less than 3%. The 3% contribution level has been suspended through the 2013/14 fiscal year.
- Indirect support charges (charged to other funds of the District):  
Categorical Program .....\$1.324 million  
Nutrition Services and Adult Education.....\$549 thousand
- Liability and property damage insurance in General Fund is budgeted for \$565 Thousand.
- Utility, postage and other operating costs are budgeted at \$3.15 million. For the current year, projections incorporated rate changes and demand charges. Telephone and postage are budgeted at \$596 thousand; natural gas for \$124.6 thousand; lights and power for \$1.89 million; laundry services for \$27 thousand; waste disposal for \$179 thousand; pest control for \$43 thousand; and, water for \$295 thousand.

### **Contributions from General Fund**

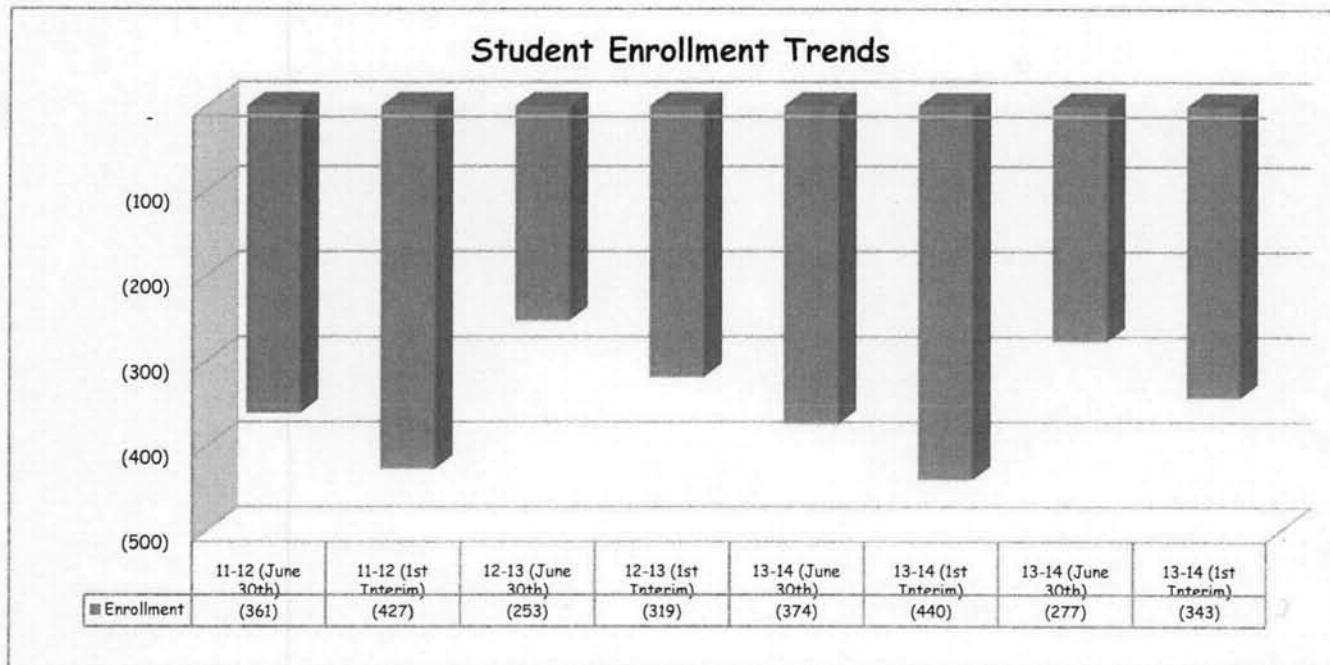
- Special Education is budgeted at \$6.18 million.
- Special Education Transportation is budgeted at \$711 thousand.
- Regular Home-to-School Transportation Program is budgeted at \$593 thousand.

## **Section IV**

### **Financial Analysis**

## Student Enrollment Trends

- The Adopted Budget included projections based on recent trends and utilizing available birth rate data. In the First Interim Report, projections have been revised for actual enrollment and updating multi-year projections, accordingly.

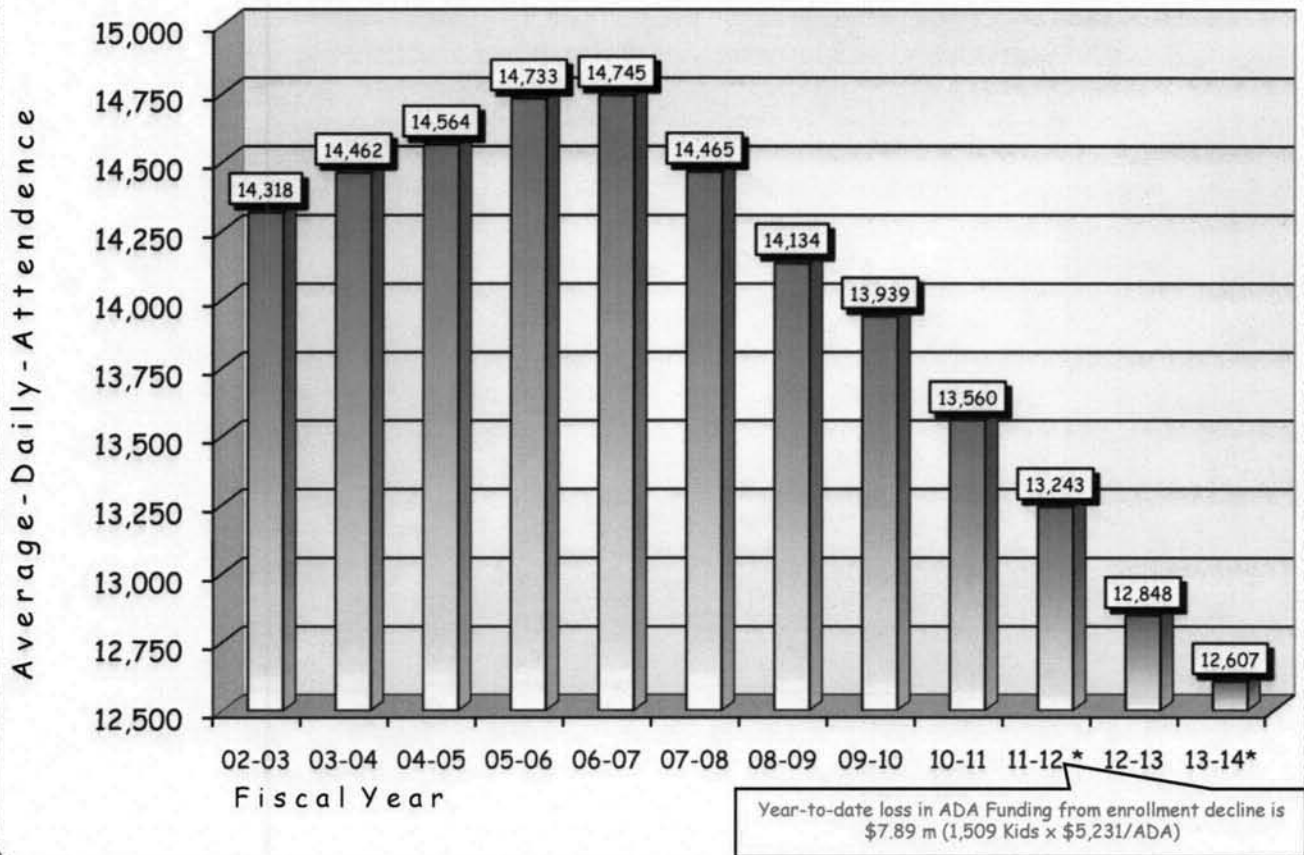


- As the chart above indicates, the District has realized a higher level of enrollment decline than originally budgeted which will translate to additional declines through 2014-2015. The District is now projecting an additional decline of 264 students equating to \$1.38 million over the next four years.

## Historical Enrollment Trends

- Districts in Southern California started realizing a decline in student population as early as 2002. For Covina-Valley USD, enrollment decline did not materialize until the 2006-2007 fiscal year. On the next page is a graph depicting the level of ADA funding per year starting with 2002-03 fiscal year.

### Covina-Valley Unified School District Average-Daily-Attendance

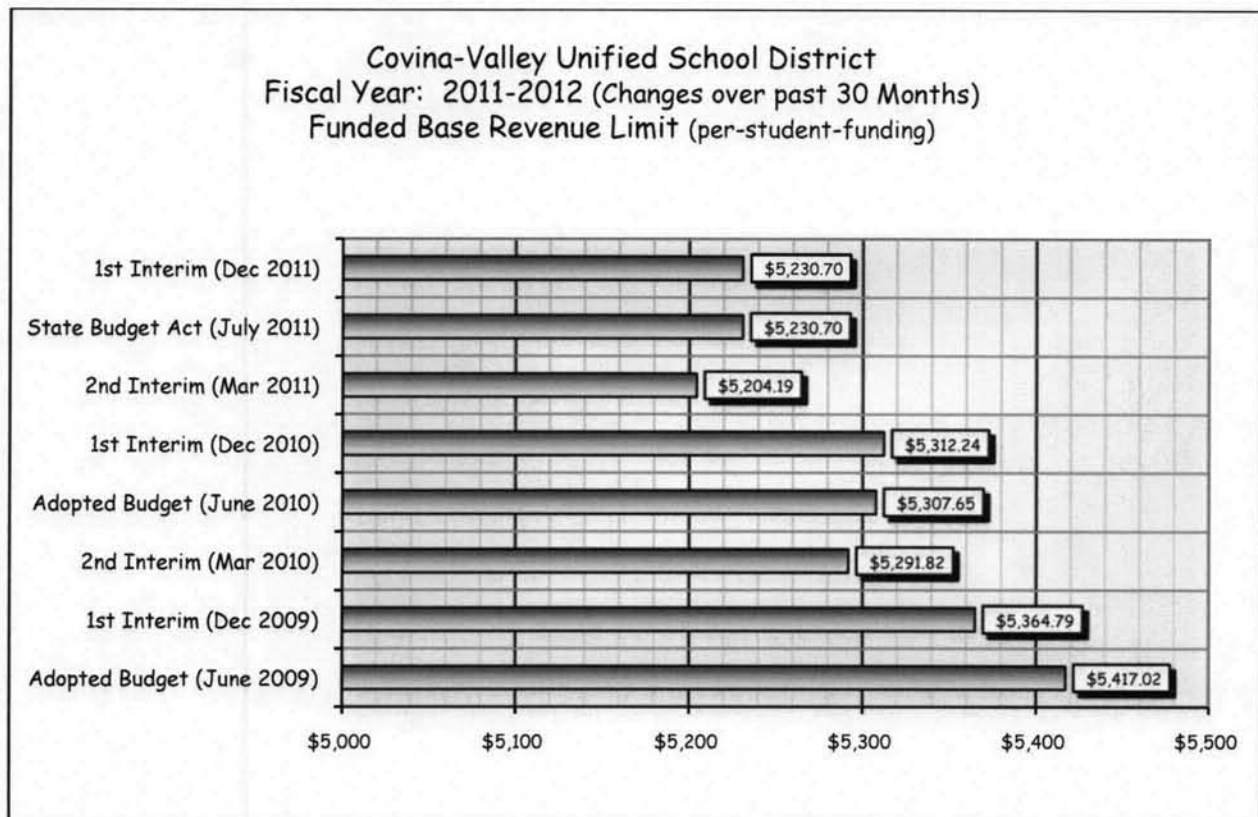


- There are a multitude of reasons for the District incurring the level of enrollment decline over the last six years. For the most part, the enrollment decline has much to do with the current economic conditions, affordable housing and available employment. Financial experts have not been accurate in reporting the effects of current economic recession. It is difficult to gage when enrollment trends will stabilize. Through this fiscal year, the District has already incurred a loss over 1,500 students worth \$7.89 million in annual funding. If these trends continue, the level of enrollment decline for the District will likely reach 15% in the short-term.



## Base Revenue Limit Trends

- Districts are required to submit three year budget projections with submittal of current budget reports. The chart provided below reflects the numerous changes in funding level that agencies utilized in planning for 2011-2012. As you can see, revenue projections declined over time by \$186.32 per each unit of ADA, resulting in an overall decline in revenues of approximately \$2.5 million.



## **State Budget Act**

- In the 2011-2012 Budget Act, the legislature incorporated \$4 billion more in general fund revenues. Inclusive of projections from the May Revise Report, a total of \$10.6 billion in additional revenues were identified for 2010-2011 and 2011-12, collectively.
- To safeguard the state budget, Assembly Bill (AB 114) was enacted and specified a series of mid-year reductions tied to November or December budget projections. Using the most optimistic projection (Legislative Analysis Office or



the Department of Finance), if revised state projections indicated a budget short-fall of greater than \$2 billion, then K-12 Education would be subject to mid-year cuts equal to a 4% funding reduction to base revenue limit and 50% reduction to transportation funding. At the time this report was published, the LAO published a report indicating a \$3.7 billion budget short-fall for the state, thus triggering mid-year cuts to education. If mid-year cuts were to occur, the anticipated loss in funding to the Covina-Valley Unified School District would be \$3.7 million.

- In January, Governor Brown will announce his budget proposal for 2012-2013. The District will revise budget estimates to reflect the Governor's Initial Budget Proposal. At this time, the Governor has not made any public announcements to address the State's Structural Deficit now estimated at \$12 billion.

## **Section V**

### **District Reserves**

### **Unrestricted Fund Balance**

- The beginning fund balance is reported at \$15.97 million
- The change in reserves due to District Operations is \$198 thousand, thus leaving a projected ending balance of \$16.17 million.
- The mandatory 3% Economic Uncertainty Reserve is earmarked at \$3.28 million.
- Committed Reserves for Restoration of Collective Bargaining Agreement(s) for \$3.7 million
- Necessary reserve for revolving cash account is \$35 thousand and \$56 thousand for warehouse inventory.
- The uncommitted portion of District Reserves is \$9.1 million.

### **Restricted Fund Balance**

- The District receives funding that is designated by the grantee to be utilized for a specific purpose. Generally, these funds are to supplement District Baseline Programs and can not be used to pay for general operating costs. As part of the audit process, the District contracts with a certified public accountant firm to audit accounting records to ensure compliance with guidelines from granting agencies.
- The beginning fund balance is reported at \$1.95 million.
- The primary change in reserves levels is due to revised revenue projections for one-time stimulus funds for \$2.5 million, thus leaving a projected ending balance of \$1.725 Million.
- A detailed list of available balances by program is provided in the last section of this report.

## **Section VI**

### **Multi-Year Projections**

### **Budget Assumptions for 2012-2013**

- The projections are contingent using baseline data from 2011-2012 plus relevant major changes itemized below:
- **Revenue Revisions**
  - Decrease ADA Projection by 395 students for enrollment decline
  - 3.1% COLA equaling \$203/ADA
  - Collectively, generate an additional \$400 thousand in filing reimbursement claims for federal grants (MAA and Medi-Cal)
  - Eliminate one-time funds received in 2011-2012
    - Education Jobs Federal Grant
    - Mandated Cost Reimbursement
  - Revised estimates for Lottery and Class-Size Reduction Funding to reflect added enrollment decline
- **Expenditure Revisions**
  - Reduction in certificated staffing for enrollment decline of 8 FTE
  - Cost increases for operating costs
    - Restoration of Salary and Benefit Concessions
    - Step/Scale/Longevity Increases
    - Recognized savings from attrition (retirements)
    - Health and Welfare Benefits
    - Textbooks and Instructional Materials
    - Utility Costs
  - Added General Fund Contributions
    - Special Education
    - Pupil Transportation (Regular and Special Education)
    - Workers' Compensation Costs

## **Budget Assumptions for 2013-2014**

- The projections are contingent using baseline data from 2012-2013 plus relevant major changes itemized below:
- **Revenue Revisions**
  - Decrease ADA Projection by 241 students for enrollment decline
  - Full funding for Cost-of-Living-Adjustment of 2.8% or \$189/ADA
  - Revised estimates for Lottery and Class-Size Reduction Funding to reflect added enrollment decline
- **Expenditure Revisions**
  - Reduction in certificated staffing for enrollment decline of 12 FTE
  - Cost increases for operating costs
    - Step/Scale/Longevity Increases
    - Recognized savings from attrition (retirements)
    - Health and Welfare Benefits
    - Final Debt Service Payment (Early Incentive Retirement)
    - Election Costs
    - Utility Costs
  - Added General Fund Contributions
    - Special Education
    - Pupil Transportation
    - Workers' Compensation Costs

## Budget Projections

- Summarized in the table below, is a recap of projected revenues, expenditures and fund balance totals for the current year and subsequent two years.

	First Interim 2011-2012	Projected 2012-2013	Projected 2013-2014
Beginning Fund Balance	\$ 17,920,915	\$ 17,893,316	\$ 10,484,693
Audit Adjustment/Restatement	\$ -	\$ -	\$ -
Revised Fund Balance	\$ 17,920,915	\$ 17,893,316	\$ 10,484,693
Annual Revenues	\$ 109,214,253	\$ 106,669,598	\$ 107,243,393
Annual Expenditures (rounded to nearest dollar)	\$ 109,241,854	\$ 114,078,221	\$ 113,703,148
Changes in Fund Balance	\$ ( 27,599)	\$ (7,408,623)	\$ (6,459,755)
I. Projected Ending Fund Balance	\$ 17,893,316	\$ 10,484,693	\$ 4,024,938
II. Unavailable Reserves:	\$ 1,816,622	\$ 2,087,785	\$ 2,358,948
1. Cash Accounts and Inventory	\$ 91,737	\$ 91,737	\$ 91,737
2. Restricted Program Balances	\$ 1,724,885	\$ 1,996,048	\$ 2,267,211
III. Committed Funds	\$ 3,700,000	Budgeted	Budgeted
IV. Total Unrestricted Fund Balance	\$ 12,376,694	\$ 8,396,908	\$ 1,665,990
V. Reserve for Economic Uncertainty (3%)	\$ 3,277,260	\$ 3,422,347	\$ 3,411,094
VI. Total Unrestricted/Undesignated Reserves	\$ 9,099,434	\$ 4,974,561	\$ (1,745,104)
VII. Unrestricted Fund Balance Percentage	11.33%	7.36%	1.47%
VIII. Potential Mid-Year Budget Cuts	\$ (3,717,625)		
IX. Cost-Of-Living-Adjustment (12-13)		\$ (1,990,169)	\$ (1,990,950)

- Based on current estimates, the District will not have adequate reserve levels to comply with mandated 3% reserve requirements (Line VI) through 2013-2014. This is in part due to restoration of negotiated concessions, continual decline in student enrollment and use of one-time stimulus funds. As delineated on the chart, general fund reserves are projected to decline by \$10.71 million over the next two years.

### **Possible Mid-Year Cuts**

- At the time this report was published, it was unknown if the state was going to enact further reductions in the level of education funding. Shown on Line VIII is the projected level in mid-year funding cuts in accordance with Assembly Bill (AB 114). The fiscal impact to district reserves from mid-year cuts would be \$3.71 million.
- Lastly, the latest budget projections indicated the state will have budget short-fall of over \$12 billion through 2012-2013. It is debatable whether K-12 Education will be fully-funded for the cost-of-living-adjustment (3.1%) next year. In accordance with LACOE Recommendations, district budget projections have been tabulated to include full COLA funding which equals nearly \$2 million a year in ongoing funding.

### **Cash Deferrals**

- Over the last few years, with the drastic drop in revenues, the state has been wrestling with a significant cash flow problems which curtail its ability to pay its financial obligations as scheduled. As the largest obligation of the state budget, school districts have been burden with receiving delayed payments of annual revenues. On the table on the next page, an apportionment schedule has been provided outlining schedule payments for the current year.



Months	Education Code			State Budget Act	
	Payments	YTD		Payments	YTD
July 2011	5.00%	5.00%		0.00%	0.00%
August 2011	5.00%	10.00%		0.00%	0.00%
September 2011	9.00%	19.00%		11.70%	11.70%
October 2011	9.00%	28.00%		0.00%	11.70%
November 2011	9.00%	37.00%		9.00%	20.70%
December 2011	9.00%	46.00%		9.00%	29.70%
January 2012	9.00%	55.00%		25.30%	55.00%
February 2012	9.00%	64.00%		0.50%	55.50%
March 2012	9.00%	73.00%		0.00%	55.50%
April 2012	9.00%	82.00%		4.60%	60.10%
May 2012	9.00%	91.00%		1.50%	61.60%
June 2012	9.00%	100.00%		0.00%	61.60%
July 2012				22.60%	84.20%
August 2012				15.80%	100.00%
	100.00%			100.00%	

- As you can see above, school districts should be receiving a regular allocation ranging from 5% to 9% per month. Under the state budget act, school districts will not be receiving any funding in six of twelve months. At year end, the state will owe the average district about 38.4% of state aid funding. For Covina-Valley USD, the actual outstanding balance owed is projected at \$24 million or 41% of state aid funding.
- Prior to state deferrals, as a rule, the ending cash balances paralleled ending fund balances. The impact of cash deferrals has greatly impacted cash positions for many districts. For example, in 2010-2011, the District had an ending fund balance of \$17.9 million, while maintaining only a \$6.8 million cash balance. Even though the District maintained a healthy ending fund balance reserve, the funds readily available to spend equaled 38% of reserve amounts.
- To address cash short-falls, the District will have to participate in extensive inter-fund borrowing along with external borrowing through selling Tax Revenue Anticipation Notes (TRANS). To ensure cash liquidity, the District will have to plan for an added expense of 1.5% to 2% for TRANS borrowing. Based on current estimates, the District will be in a cash deficit position of \$2.3 million by June 2012.

## **Section VII**

### **Budget Reports**

COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
UNRESTRICTED GENERAL FUND  
2011-2012

	Adopted Budget 2011-2012	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ 66,294,730	\$ 67,374,183
Federal Revenues	\$ -	\$ 300,000
State Revenues	\$ 10,281,789	\$ 10,355,484
Other Local Revenues	\$ 1,598,510	\$ 1,556,829
<b>Total Revenues</b>	<u>\$ 78,175,029</u>	<u>\$ 79,586,496</u>
<b>Expenditures</b>		
Certificated Salaries	\$ 38,326,310	\$ 39,260,949
Classified Salaries	\$ 8,994,239	\$ 9,398,895
Employee Benefits	\$ 14,596,049	\$ 14,666,537
Books and Supplies	\$ 2,358,778	\$ 2,434,633
Services and Other Operating	\$ 6,868,196	\$ 7,188,464
Capital Outlay	\$ -	\$ -
Other Outgo	\$ 800,000	\$ 800,000
Direct Support	\$ (1,824,232)	\$ (1,872,753)
<b>Total Expenditures</b>	<u>\$ 70,119,340</u>	<u>\$ 71,876,725</u>
 Excess (deficiency) of revenues over expenditures	 \$ 8,055,689	 \$ 7,709,771
 <b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ 3,180,937	\$ 3,180,937
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ (10,812,087)	\$ (10,692,431)
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (7,631,150)</u>	<u>\$ (7,511,494)</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 424,539	 \$ 198,277
<hr/>		
Beginning Fund Balance	\$ 15,970,155	\$ 15,970,155
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 15,970,155	\$ 15,970,155
<b>Ending Fund Balance</b>	<u>\$ 16,394,694</u>	<u>\$ 16,168,432</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ 35,000	\$ 35,000
Reserve for Stores	\$ 56,737	\$ 56,737
Desig for Econ Uncertainties	\$ -	\$ 3,277,260
Stabilization Arrangements	\$ -	\$ 3,700,000
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ 16,302,957	\$ 9,099,435
<b>Total Ending Fund Balance</b>	<u>\$ 16,394,694</u>	<u>\$ 16,168,432</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
RESTRICTED GENERAL FUND  
2011-2012

	Adopted Budget 2011-2012	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ 2,438,451	\$ 2,317,459
Federal Revenues	\$ 9,560,754	\$ 10,192,159
State Revenues	\$ 9,048,376	\$ 9,249,662
Other Local Revenues	\$ 5,476,045	\$ 4,687,541
<b>Total Revenues</b>	<u>\$ 26,523,626</u>	<u>\$ 26,446,821</u>
<b>Expenditures</b>		
Certificated Salaries	\$ 12,564,996	\$ 12,140,937
Classified Salaries	\$ 6,653,470	\$ 6,122,200
Employee Benefits	\$ 4,634,275	\$ 4,776,077
Books and Supplies	\$ 2,825,263	\$ 3,053,514
Services and Other Operating	\$ 3,736,909	\$ 4,108,737
Capital Outlay	\$ -	\$ -
Other Outgo	\$ 5,159,107	\$ 5,159,107
Direct Support	\$ 1,276,856	\$ 1,323,619
<b>Total Expenditures</b>	<u>\$ 36,850,876</u>	<u>\$ 36,684,191</u>
 Excess (deficiency) of revenues over expenditures	 \$ (10,327,250)	 \$ (10,237,370)
 <b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ (680,937)	\$ (680,937)
Contributions	\$ 10,812,087	\$ 10,692,431
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 10,131,150</u>	<u>\$ 10,011,494</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (196,100)	 \$ (225,876)
 <b>Beginning Fund Balance</b>	 \$ 1,950,761	 \$ 1,950,761
<b>Audit Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted Beginning Fund Balance</b>	<u><b>\$ 1,950,761</b></u>	<u><b>\$ 1,950,761</b></u>
<b>Ending Fund Balance</b>	<u><b>\$ 1,754,661</b></u>	<u><b>\$ 1,724,885</b></u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Stabilization Arrangements	\$ -	\$ -
Legally Restricted Fund Balance	\$ 1,754,661	\$ 1,724,885
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u><b>\$ 1,754,661</b></u>	<u><b>\$ 1,724,885</b></u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
SUMMARY GENERAL FUND  
2011-2012

	Adopted Budget 2011-2012	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ 68,733,181	\$ 69,691,642
Federal Revenues	\$ 9,560,754	\$ 10,492,159
State Revenues	\$ 19,330,165	\$ 19,605,146
Other Local Revenues	\$ 7,074,555	\$ 6,244,370
<b>Total Revenues</b>	<u>\$ 104,698,655</u>	<u>\$ 106,033,317</u>
<b>Expenditures</b>		
Certificated Salaries	\$ 50,891,306	\$ 51,401,886
Classified Salaries	\$ 15,647,709	\$ 15,521,095
Employee Benefits	\$ 19,230,324	\$ 19,442,614
Books and Supplies	\$ 5,184,041	\$ 5,488,147
Services and Other Operating	\$ 10,605,105	\$ 11,297,201
Capital Outlay	\$ -	\$ -
Other Outgo	\$ 5,959,107	\$ 5,959,107
Direct Support	\$ (547,376)	\$ (549,134)
<b>Total Expenditures</b>	<u>\$ 106,970,216</u>	<u>\$ 108,560,916</u>
Excess (deficiency) of revenues over expenditures	\$ (2,271,561)	\$ (2,527,599)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ 3,180,937	\$ 3,180,937
Interfund Transfers Out	\$ (680,937)	\$ (680,937)
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 2,500,000</u>	<u>\$ 2,500,000</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 228,439	\$ (27,599)
<b>Beginning Fund Balance</b>	\$ 17,920,915	\$ 17,920,915
Audit Adjustment	\$ -	\$ -
<b>Adjusted Beginning Fund Balance</b>	<u>\$ 17,920,915</u>	<u>\$ 17,920,915</u>
<b>Ending Fund Balance</b>	<u>\$ 18,149,355</u>	<u>\$ 17,893,317</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ 35,000	\$ 35,000
Reserve for Stores	\$ 56,737	\$ 56,737
Desig for Econ Uncertainties	\$ -	\$ 3,277,260
Stabilization Arrangements	\$ -	\$ 3,700,000
Legally Restricted Fund Balance	\$ 1,754,661	\$ 1,724,885
Undesignated	\$ 16,302,957	\$ 9,099,435
<b>Total Ending Fund Balance</b>	<u>\$ 18,149,355</u>	<u>\$ 17,893,317</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
ADULT EDUCATION FUND  
2011-2012

	Adopted Budget 2011-2012	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ 5,230,102	\$ 5,230,102
Other Local Revenues	\$ 1,753,000	\$ 1,569,615
<b>Total Revenues</b>	<u>\$ 6,983,102</u>	<u>\$ 6,799,717</u>
<b>Expenditures</b>		
Certificated Salaries	\$ 1,431,585	\$ 1,617,027
Classified Salaries	\$ 1,446,522	\$ 1,450,586
Employee Benefits	\$ 900,772	\$ 997,724
Books and Supplies	\$ 963,657	\$ 963,656
Services and Other Operating	\$ 589,519	\$ 591,479
Capital Outlay	\$ -	\$ 245,000
Other Outgo	\$ -	\$ -
Direct Support	\$ 289,000	\$ 289,000
<b>Total Expenditures</b>	<u>\$ 5,621,055</u>	<u>\$ 6,154,472</u>
Excess (deficiency) of revenues over expenditures	\$ 1,362,047	\$ 645,245
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ (2,000,000)	\$ (2,000,000)
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (2,000,000)</u>	<u>\$ (2,000,000)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (637,953)	\$ (1,354,755)
<hr/>		
Beginning Fund Balance	\$ 2,843,105	\$ 2,843,105
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 2,843,105	\$ 2,843,105
<b>Ending Fund Balance</b>	<u>\$ 2,205,152</u>	<u>\$ 1,488,350</u>
<b>Components of Ending Fund Balance:</b>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ 17,222	\$ 25,937
Undesignated	\$ 2,187,930	\$ 1,462,413
<b>Total Ending Fund Balance</b>	<u>\$ 2,205,152</u>	<u>\$ 1,488,350</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
CHILD DEVELOPMENT FUND  
2011-2012

	Adopted Budget 2011-2012	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ 205,920	\$ 394,736
State Revenues	\$ 1,691,907	\$ 1,462,029
Other Local Revenues	\$ 40,500	\$ 41,300
<b>Total Revenues</b>	<u>\$ 1,938,327</u>	<u>\$ 1,898,065</u>
<b>Expenditures</b>		
Certificated Salaries	\$ 818,399	\$ 816,251
Classified Salaries	\$ 519,279	\$ 520,223
Employee Benefits	\$ 373,803	\$ 376,931
Books and Supplies	\$ 148,728	\$ 106,553
Services and Other Operating	\$ 77,489	\$ 77,489
Capital Outlay	\$ 20,000	\$ 20,000
Other Outgo	\$ -	\$ -
Direct Support	\$ 14,720	\$ 15,100
<b>Total Expenditures</b>	<u>\$ 1,972,418</u>	<u>\$ 1,932,546</u>
Excess (deficiency) of revenues over expenditures	\$ (34,091)	\$ (34,481)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (34,091)	\$ (34,481)
<hr/>		
Beginning Fund Balance	\$ 324,864	\$ 324,864
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 324,864	\$ 324,864
<b>Ending Fund Balance</b>	<u>\$ 290,773</u>	<u>\$ 290,383</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ 94,372	\$ 88,682
Undesignated	\$ 196,401	\$ 201,701
<b>Total Ending Fund Balance</b>	<u>\$ 290,773</u>	<u>\$ 290,383</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
CAFETERIA SPECIAL REVENUE FUND  
2011-2012

	Adopted Budget 2011-2012	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ 3,818,452	\$ 3,853,818
State Revenues	\$ 349,212	\$ 349,712
Other Local Revenues	\$ 1,152,159	\$ 1,149,220
<b>Total Revenues</b>	<u>\$ 5,319,823</u>	<u>\$ 5,352,750</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 1,761,724	\$ 1,681,494
Employee Benefits	\$ 668,128	\$ 505,848
Books and Supplies	\$ 2,752,151	\$ 2,759,974
Services and Other Operating	\$ 141,450	\$ 160,900
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ 243,656	\$ 245,034
<b>Total Expenditures</b>	<u>\$ 5,567,109</u>	<u>\$ 5,353,250</u>
Excess (deficiency) of revenues over expenditures	\$ (247,286)	\$ (500)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (247,286)	\$ (500)
<hr/>		
Beginning Fund Balance	\$ 3,133,358	\$ 3,133,358
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 3,133,358	\$ 3,133,358
<b>Ending Fund Balance</b>	<u>\$ 2,886,072</u>	<u>\$ 3,132,858</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Design for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ 2,878,791	\$ 3,132,858
Undesignated	\$ 7,281	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 2,886,072</u>	<u>\$ 3,132,858</u>



COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
DEFERRED MAINTENANCE FUND  
2011-2012

	Adopted Budget 2011-2012	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ 615,267	\$ 615,267
Other Local Revenues	\$ 15,474	\$ 12,774
<b>Total Revenues</b>	<u>\$ 630,741</u>	<u>\$ 628,041</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ 25,700
Services and Other Operating	\$ 321,678	\$ 321,678
Capital Outlay	\$ 490,000	\$ 396,130
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 811,678</u>	<u>\$ 743,508</u>
Excess (deficiency) of revenues over expenditures	\$ (180,937)	\$ (115,467)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ 680,937	\$ 615,267
Interfund Transfers Out	\$ (500,000)	\$ (500,000)
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 180,937</u>	<u>\$ 115,267</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ -	\$ (200)
<hr/>		
Beginning Fund Balance	\$ 2,194,812	\$ 2,194,812
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 2,194,812	\$ 2,194,812
Ending Fund Balance	<u>\$ 2,194,812</u>	<u>\$ 2,194,612</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Design for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ 2,194,612
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ 2,194,812	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 2,194,812</u>	<u>\$ 2,194,612</u>

## COVINA-VALLEY UNIFIED SCHOOL DISTRICT

## BUILDING FUND

2011-2012

	Adopted Budget 2011-2012	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 183,470	\$ 37,088
<b>Total Revenues</b>	<u>\$ 183,470</u>	<u>\$ 37,088</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 326,703	\$ 326,985
Employee Benefits	\$ 146,831	\$ 141,112
Books and Supplies	\$ 551,262	\$ 95,400
Services and Other Operating	\$ 690,950	\$ 206,398
Capital Outlay	\$ 6,212,310	\$ 5,573,226
Other Outgo	\$ 326,040	\$ 326,040
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 8,254,096</u>	<u>\$ 6,669,161</u>
Excess (deficiency) of revenues over expenditures	\$ (8,070,626)	\$ (6,632,073)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ (680,937)	\$ (615,267)
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (680,937)</u>	<u>\$ (615,267)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (8,751,563)	\$ (7,247,340)
<b>Beginning Fund Balance</b>	\$ 10,015,063	\$ 10,015,063
Audit Adjustment	\$ -	\$ -
<b>Adjusted Beginning Fund Balance</b>	<u>\$ 10,015,063</u>	<u>\$ 10,015,063</u>
<b>Ending Fund Balance</b>	<u>\$ 1,263,500</u>	<u>\$ 2,767,723</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Design for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ 2,679,649
Legally Restricted Fund Balance	\$ 373,374	\$ 88,074
Undesignated	\$ 890,126	
<b>Total Ending Fund Balance</b>	<u>\$ 1,263,500</u>	<u>\$ 2,767,723</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
CAPITAL FACILITIES FUND  
2011-2012

	Adopted Budget 2011-2012	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 242,662	\$ 244,928
<b>Total Revenues</b>	<u>\$ 242,662</u>	<u>\$ 244,928</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ 242,662	\$ 242,662
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 242,662</u>	<u>\$ 242,662</u>
Excess (deficiency) of revenues over expenditures	\$ -	\$ 2,266
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ -	\$ 2,266
<hr/>		
Beginning Fund Balance	\$ 1,926,818	\$ 1,926,818
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 1,926,818	\$ 1,926,818
<b>Ending Fund Balance</b>	<u>\$ 1,926,818</u>	<u>\$ 1,929,084</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Design for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ 1,926,818	\$ 1,929,084
<b>Total Ending Fund Balance</b>	<u>\$ 1,926,818</u>	<u>\$ 1,929,084</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
COUNTY SCHOOL FACILITIES FUND  
2011-2012

	Adopted Budget 2011-2012	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 94,995	\$ 91,769
<b>Total Revenues</b>	<u>\$ 94,995</u>	<u>\$ 91,769</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	\$ 94,995	\$ 91,769
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 94,995	\$ 91,769
<hr/>		
Beginning Fund Balance	\$ 4,490,207	\$ 4,490,207
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 4,490,207	\$ 4,490,207
<b>Ending Fund Balance</b>	<u>\$ 4,585,202</u>	<u>\$ 4,581,976</u>
<b>Components of Ending Fund Balance:</b>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Design for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ 4,528,378	\$ 4,581,976
Undesignated	\$ 56,824	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 4,585,202</u>	<u>\$ 4,581,976</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
SPECIAL RESERVE - CAPITAL OUTLAY FUND  
2011-2012

	Adopted Budget 2011-2012	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 162	\$ 162
<b>Total Revenues</b>	<u>\$ 162</u>	<u>\$ 162</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	\$ 162	\$ 162
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 162	\$ 162
<hr/>		
Beginning Fund Balance	\$ 12,426	\$ 12,426
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 12,426	\$ 12,426
<b>Ending Fund Balance</b>	<u>\$ 12,588</u>	<u>\$ 12,588</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Design for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ 12,588
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ 12,588	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 12,588</u>	<u>\$ 12,588</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
OTHER ENTERPRISE FUND  
2011-2012

	Adopted Budget 2011-2012	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 494,755	\$ 493,239
<b>Total Revenues</b>	<u>\$ 494,755</u>	<u>\$ 493,239</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 374,651	\$ 103
Employee Benefits	\$ 93,710	\$ 367,145
Books and Supplies	\$ 6,365	\$ 100,658
Services and Other Operating	\$ 20,029	\$ 11,432
Capital Outlay	\$ -	\$ 15,293
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 494,755</u>	<u>\$ 494,630</u>
Excess (deficiency) of revenues over expenditures	\$ -	\$ (1,391)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ -	\$ (1,391)
<hr/>		
Beginning Fund Balance	\$ 4,487	\$ 4,487
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 4,487	\$ 4,487
<b>Ending Fund Balance</b>	<u>\$ 4,487</u>	<u>\$ 3,096</u>
<b>Components of Ending Fund Balance:</b>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Design for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ 4,487	\$ 3,096
<b>Total Ending Fund Balance</b>	<u>\$ 4,487</u>	<u>\$ 3,096</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
SELF-INSURANCE FUND  
2011-2012

	Adopted Budget 2011-2012	1st Interim Budget Projections
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 12,359,794	\$ 12,365,444
<b>Total Revenues</b>	<u>\$ 12,359,794</u>	<u>\$ 12,365,444</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ 12,488,596	\$ 12,488,596
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 12,488,596</u>	<u>\$ 12,488,596</u>
Excess (deficiency) of revenues over expenditures	\$ (128,802)	\$ (123,152)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (128,802)	\$ (123,152)
<hr/>		
Beginning Fund Balance	\$ 2,335,833	\$ 2,335,833
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 2,335,833	\$ 2,335,833
<b>Ending Fund Balance</b>	<u>\$ 2,207,031</u>	<u>\$ 2,212,681</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Design for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ 2,207,031	\$ 2,212,681
<b>Total Ending Fund Balance</b>	<u>\$ 2,207,031</u>	<u>\$ 2,212,681</u>

## **Section VIII**

### **State Forms**



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2011-12 Original Budget	2011-12 Board Approved Operating Budget	2011-12 Actuals to Date	2011-12 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund	G	G	G	G
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
NCMOE	No Child Left Behind Maintenance of Effort				GS
RLI	Revenue Limit Summary	S	S		S
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	66,294,730.00	66,294,730.00	21,830,567.88	67,374,183.00	1,079,453.00	1.6%
2) Federal Revenue		8100-8299	0.00	0.00	108,288.00	300,000.00	300,000.00	New
3) Other State Revenue		8300-8599	10,281,789.00	10,281,789.00	4,805,217.33	10,355,484.00	73,695.00	0.7%
4) Other Local Revenue		8600-8799	1,598,510.00	1,598,510.00	262,770.15	1,556,829.00	(41,681.00)	-2.6%
5) TOTAL, REVENUES			78,175,029.00	78,175,029.00	27,006,843.36	79,586,496.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	38,326,310.00	38,326,310.00	4,705,947.56	39,260,949.00	(934,639.00)	-2.4%
2) Classified Salaries		2000-2999	8,994,239.00	8,994,239.00	2,891,462.14	9,398,895.00	(404,656.00)	-4.5%
3) Employee Benefits		3000-3999	14,596,049.00	14,596,049.00	2,261,374.50	14,666,537.00	(70,488.00)	-0.5%
4) Books and Supplies		4000-4999	2,358,778.00	2,358,778.00	548,183.59	2,434,633.00	(75,855.00)	-3.2%
5) Services and Other Operating Expenditures		5000-5999	6,868,196.00	6,868,196.00	2,722,918.44	7,188,464.00	(320,268.00)	-4.7%
6) Capital Outlay		6000-6999	0.00	0.00	35,617.43	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	800,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,824,232.00)	(1,824,232.00)	0.00	(1,872,753.00)	48,521.00	-2.7%
9) TOTAL, EXPENDITURES			70,119,340.00	70,119,340.00	13,165,503.66	71,876,725.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			8,055,689.00	8,055,689.00	13,841,339.70	7,709,771.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,180,937.00	3,180,937.00	0.00	3,180,937.00	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	(10,812,087.00)	(10,812,087.00)	0.00	(10,692,431.00)	119,656.00	-1.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,631,150.00)	(7,631,150.00)	0.00	(7,511,494.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			424,539.00	424,539.00	13,841,339.70	198,277.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,970,154.83	15,970,154.83		15,970,154.83	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)			15,970,154.83	15,970,154.83		15,970,154.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,970,154.83	15,970,154.83		15,970,154.83		
2) Ending Balance, June 30 (E + F1e)			16,394,693.83	16,394,693.83		16,168,431.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		35,000.00		
Stores		9712	0.00	0.00		56,737.00		
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		3,700,000.00		
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		3,277,260.00		
Unassigned/Unappropriated Amount		9790	16,394,693.83	16,394,693.83		9,099,434.83		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	58,190,167.00	58,190,167.00	22,105,342.00	58,965,030.00	774,863.00	1.3%
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	(845,766.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	83,911.00	83,911.00	0.00	83,911.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	8,662,831.00	8,662,831.00	0.00	8,823,630.00	160,799.00	1.9%
Unsecured Roll Taxes		8042	192,150.00	192,150.00	158,210.96	192,150.00	0.00	0.0%
Prior Years' Taxes		8043	559,428.00	559,428.00	335,147.99	544,269.00	(15,159.00)	-2.7%
Supplemental Taxes		8044	320,184.00	320,184.00	27,829.25	181,665.00	(138,519.00)	-43.3%
Education Revenue Augmentation Fund (ERAF)		8045	517,988.00	517,988.00	67,119.35	710,695.00	192,707.00	37.2%
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	(17,315.67)	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			68,526,659.00	68,526,659.00	21,830,567.88	69,501,350.00	974,691.00	1.4%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,438,451.00)	(2,438,451.00)	0.00	(2,317,459.00)	120,992.00	-5.0%
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	206,522.00	206,522.00	0.00	190,292.00	(16,230.00)	-7.9%
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			66,294,730.00	66,294,730.00	21,830,567.88	67,374,183.00	1,079,453.00	1.6%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB/IASA (incl. ARRA)	3000-3299, 4000- 4139, 4201-4215, 4610, 5510	8290						

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	108,288.00	300,000.00	300,000.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	108,288.00	300,000.00	300,000.00	New
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,818,872.00	2,818,872.00	1,991,578.00	2,580,000.00	(238,872.00)	-8.5%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1.00	1.00	381,495.74	381,496.00	381,495.00	#####
Lottery - Unrestricted and Instructional Materials		8560	1,831,613.00	1,831,613.00	27,677.59	1,792,582.00	(39,031.00)	-2.1%
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	5,631,303.00	5,631,303.00	2,404,466.00	5,601,406.00	(29,897.00)	-0.5%
TOTAL, OTHER STATE REVENUE			10,281,789.00	10,281,789.00	4,805,217.33	10,355,484.00	73,695.00	0.7%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	465,000.00	465,000.00	32,247.32	465,000.00		



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)
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	76,000.00	76,000.00	4,380.00	76,000.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	39.04	200,000.00	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	361,464.00	361,464.00	0.00	334,829.00	(26,635.00)	-7.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	496,046.00	496,046.00	226,103.79	481,000.00	(15,046.00)	-3.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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			1,598,510.00	1,598,510.00	262,770.15	1,556,829.00	(41,681.00)	-2.6%
TOTAL, REVENUES			78,175,029.00	78,175,029.00	27,006,843.36	79,586,496.00	1,411,467.00	1.8%

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	32,351,430.00	32,351,430.00	3,513,637.04	33,460,890.00	(1,109,460.00)	-3.4%
Certificated Pupil Support Salaries		1200	1,737,291.00	1,737,291.00	202,255.58	1,398,264.00	339,027.00	19.5%
Certificated Supervisors' and Administrators' Salaries		1300	3,734,749.00	3,734,749.00	937,869.64	3,804,138.00	(69,389.00)	-1.9%
Other Certificated Salaries		1900	502,840.00	502,840.00	52,185.30	597,657.00	(94,817.00)	-18.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>38,326,310.00</b>	<b>38,326,310.00</b>	<b>4,705,947.56</b>	<b>39,260,949.00</b>	<b>(934,639.00)</b>	<b>-2.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	243,550.00	243,550.00	5,545.54	26,270.00	217,280.00	89.2%
Classified Support Salaries		2200	3,263,930.00	3,263,930.00	1,230,314.24	3,771,265.00	(507,335.00)	-15.5%
Classified Supervisors' and Administrators' Salaries		2300	804,653.00	804,653.00	267,919.23	854,047.00	(49,394.00)	-6.1%
Clerical, Technical and Office Salaries		2400	4,400,856.00	4,400,856.00	1,336,140.88	4,427,529.00	(26,673.00)	-0.6%
Other Classified Salaries		2900	281,250.00	281,250.00	51,542.25	319,784.00	(38,534.00)	-13.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>8,994,239.00</b>	<b>8,994,239.00</b>	<b>2,891,462.14</b>	<b>9,398,895.00</b>	<b>(404,656.00)</b>	<b>-4.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,346,399.00	3,346,399.00	487,394.65	3,289,973.00	56,426.00	1.7%
PERS		3201-3202	1,029,195.00	1,029,195.00	293,084.80	1,087,111.00	(57,916.00)	-5.6%
OASDI/Medicare/Alternative		3301-3302	1,317,701.00	1,317,701.00	283,331.76	1,286,601.00	31,100.00	2.4%
Health and Welfare Benefits		3401-3402	7,274,921.00	7,274,921.00	871,485.71	7,195,203.00	79,718.00	1.1%
Unemployment Insurance		3501-3502	671,839.00	671,839.00	122,133.04	791,281.00	(119,442.00)	-17.8%
Workers' Compensation		3601-3602	666,362.00	666,362.00	83,500.76	533,197.00	133,165.00	20.0%
OPEB, Allocated		3701-3702	254,769.00	254,769.00	55,042.77	419,449.00	(164,680.00)	-64.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	32,863.00	32,863.00	56,308.78	61,722.00	(28,859.00)	-87.8%
Other Employee Benefits		3901-3902	2,000.00	2,000.00	9,092.23	2,000.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>14,596,049.00</b>	<b>14,596,049.00</b>	<b>2,261,374.50</b>	<b>14,666,537.00</b>	<b>(70,488.00)</b>	<b>-0.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	318,490.00	318,490.00	86,450.25	318,244.00	246.00	0.1%
Books and Other Reference Materials		4200	1,975.00	1,975.00	454.77	1,975.00	0.00	0.0%
Materials and Supplies		4300	1,594,297.00	1,594,297.00	356,965.61	1,709,120.00	(114,823.00)	-7.2%
Noncapitalized Equipment		4400	444,016.00	444,016.00	104,312.96	405,294.00	38,722.00	8.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,358,778.00</b>	<b>2,358,778.00</b>	<b>548,183.59</b>	<b>2,434,633.00</b>	<b>(75,855.00)</b>	<b>-3.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	96,955.00	96,955.00	31,798.37	123,228.00	(26,273.00)	-27.1%
Dues and Memberships		5300	37,657.00	37,657.00	31,159.53	37,657.00	0.00	0.0%
Insurance		5400-5450	565,000.00	565,000.00	0.00	565,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,516,265.00	2,516,265.00	768,590.69	2,516,265.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	283,745.00	283,745.00	133,276.31	494,161.00	(210,416.00)	-74.2%
Transfers of Direct Costs		5710	231,341.00	231,341.00	85,217.08	229,301.00	2,040.00	0.9%
Transfers of Direct Costs - Interfund		5750	(10,252.00)	(10,252.00)	(7,497.87)	(10,252.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,589,187.00	2,589,187.00	1,497,935.59	2,674,806.00	(85,619.00)	-3.3%
Communications		5900	558,298.00	558,298.00	182,438.74	558,298.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,868,196.00</b>	<b>6,868,196.00</b>	<b>2,722,918.44</b>	<b>7,188,464.00</b>	<b>(320,268.00)</b>	<b>-4.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	35,617.43	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	35,617.43	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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	800,000.00	800,000.00	0.00	800,000.00	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)			800,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,276,856.00)	(1,276,856.00)	0.00	(1,323,619.00)	46,763.00	-3.7%
Transfers of Indirect Costs - Interfund		7350	(547,376.00)	(547,376.00)	0.00	(549,134.00)	1,758.00	-0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,824,232.00)	(1,824,232.00)	0.00	(1,872,753.00)	48,521.00	-2.7%
TOTAL, EXPENDITURES			70,119,340.00	70,119,340.00	13,165,503.66	71,876,725.00	(1,757,385.00)	-2.5%



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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	680,937.00	680,937.00	0.00	680,937.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,180,937.00	3,180,937.00	0.00	3,180,937.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(10,812,087.00)	(10,812,087.00)	0.00	(10,692,431.00)	119,656.00	-1.1%
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			(10,812,087.00)	(10,812,087.00)	0.00	(10,692,431.00)	119,656.00	-1.1%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)								
			(7,631,150.00)	(7,631,150.00)	0.00	(7,511,494.00)	119,656.00	-1.6%

2011-12 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	2,438,451.00	2,438,451.00	0.00	2,317,459.00	(120,992.00)	-5.0%
2) Federal Revenue		8100-8299	9,560,754.00	9,560,754.00	1,264,139.82	10,192,159.00	631,405.00	6.6%
3) Other State Revenue		8300-8599	9,048,376.00	9,048,376.00	488,609.98	9,249,662.00	201,286.00	2.2%
4) Other Local Revenue		8600-8799	5,476,045.00	5,476,045.00	1,015,080.47	4,687,540.88	(788,504.12)	-14.4%
5) TOTAL, REVENUES			26,523,626.00	26,523,626.00	2,767,830.27	26,446,820.88		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	12,564,585.00	12,564,995.88	1,255,678.58	12,140,936.88	424,059.00	3.4%
2) Classified Salaries		2000-2999	6,653,470.00	6,653,470.00	1,560,351.18	6,122,200.00	531,270.00	8.0%
3) Employee Benefits		3000-3999	4,634,222.00	4,634,275.04	711,085.92	4,776,077.04	(141,802.00)	-3.1%
4) Books and Supplies		4000-4999	2,676,419.00	2,825,263.01	535,939.42	3,053,514.24	(228,251.23)	-8.1%
5) Services and Other Operating Expenditures		5000-5999	3,690,117.00	3,736,908.63	361,541.61	4,108,736.72	(371,828.09)	-10.0%
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	5,159,107.00	5,159,107.00	116,862.01	5,159,107.00	0.00	0.0%
		7400-7499	1,276,856.00	1,276,856.00	0.00	1,323,619.00	(46,763.00)	-3.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,276,856.00	1,276,856.00	0.00	1,323,619.00	(46,763.00)	-3.7%
9) TOTAL, EXPENDITURES			36,654,776.00	36,850,875.56	4,541,458.72	36,684,190.88		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(10,131,150.00)	(10,327,249.56)	(1,773,628.45)	(10,237,370.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	680,937.00	680,937.00	0.00	680,937.00	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	10,812,087.00	10,812,087.00	0.00	10,692,431.00	(119,656.00)	-1.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,131,150.00	10,131,150.00	0.00	10,011,494.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(196,099.56)	(1,773,628.45)	(225,876.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,950,760.55	1,950,760.55		1,950,760.55	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)			1,950,760.55	1,950,760.55		1,950,760.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,950,760.55	1,950,760.55		1,950,760.55		
2) Ending Balance, June 30 (E + F1e)			1,950,760.55	1,754,660.99		1,724,884.55		
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	1,950,760.55	1,754,660.99		1,724,884.55		
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)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
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	18,831.00	18,831.00	0.00	16,478.00	(2,353.00)	-12.5%
Special Education ADA Transfer	6500	8091	2,419,620.00	2,419,620.00	0.00	2,300,981.00	(118,639.00)	-4.9%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			2,438,451.00	2,438,451.00	0.00	2,317,459.00	(120,992.00)	-5.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,484,076.00	2,484,076.00	28,271.00	2,484,076.00	0.00	0.0%
Special Education Discretionary Grants		8182	334,956.00	334,956.00	32,480.75	334,956.00	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	6,236,384.00	6,236,384.00	1,054,504.00	6,648,307.00	411,923.00	6.6%

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	79,994.00	79,994.00	0.00	71,907.00	(8,087.00)	-10.1%
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	425,344.00	425,344.00	148,884.07	652,913.00	227,569.00	53.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>9,560,754.00</b>	<b>9,560,754.00</b>	<b>1,264,139.82</b>	<b>10,192,159.00</b>	<b>631,405.00</b>	<b>6.6%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	9,731.00	9,731.00	(4,798.00)	9,332.00	(399.00)	-4.1%
Prior Years	2430	8319	0.00	0.00	(671.00)	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	6,665,941.00	6,665,941.00	0.00	6,665,941.00	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	258,978.00	258,978.00	72,492.00	258,899.00	(79.00)	0.0%
Economic Impact Aid	7090-7091	8311	1,229,823.00	1,229,823.00	245,965.00	1,229,823.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	273,703.00	273,703.00	76,614.00	273,620.00	(83.00)	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	300,000.00	300,000.00	39,839.98	272,697.00	(27,303.00)	-9.1%
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	310,200.00	310,200.00	59,168.00	539,350.00	229,150.00	73.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,048,376.00</b>	<b>9,048,376.00</b>	<b>488,609.98</b>	<b>9,249,662.00</b>	<b>201,286.00</b>	<b>2.2%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	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	968,824.00	968,824.00	1,512.80	821,641.00	(147,183.00)	-15.2%
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	818,460.00	818,460.00	90,188.67	177,138.88	(641,321.12)	-78.4%
Tuition		8710	3,258,926.00	3,258,926.00	0.00	3,258,926.00	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	923,379.00	0.00	0.00	0.0%
From JPAs	6500	8793	429,835.00	429,835.00	0.00	429,835.00	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			5,476,045.00	5,476,045.00	1,015,080.47	4,687,540.88	(788,504.12)	-14.4%
TOTAL, REVENUES			26,523,626.00	26,523,626.00	2,767,830.27	26,446,820.88	(76,805.12)	-0.3%

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 (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	10,015,707.00	10,016,117.88	891,557.21	9,618,657.88	397,460.00	4.0%
Certificated Pupil Support Salaries		1200	1,172,762.00	1,172,762.00	132,734.48	1,098,512.00	74,250.00	6.3%
Certificated Supervisors' and Administrators' Salaries		1300	638,226.00	638,226.00	129,578.70	670,103.00	(31,877.00)	-5.0%
Other Certificated Salaries		1900	737,890.00	737,890.00	101,808.19	753,664.00	(15,774.00)	-2.1%
TOTAL, CERTIFICATED SALARIES			12,564,585.00	12,564,995.88	1,255,678.58	12,140,936.88	424,059.00	3.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,738,113.00	3,738,113.00	789,749.76	3,383,635.00	354,478.00	9.5%
Classified Support Salaries		2200	1,950,345.00	1,950,345.00	451,754.63	1,757,624.00	192,721.00	9.9%
Classified Supervisors' and Administrators' Salaries		2300	243,641.00	243,641.00	83,312.48	249,848.00	(6,207.00)	-2.5%
Clerical, Technical and Office Salaries		2400	598,734.00	598,734.00	197,935.53	627,229.00	(28,495.00)	-4.8%
Other Classified Salaries		2900	122,637.00	122,637.00	37,598.78	103,864.00	18,773.00	15.3%
TOTAL, CLASSIFIED SALARIES			6,653,470.00	6,653,470.00	1,560,351.18	6,122,200.00	531,270.00	8.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	752,581.00	752,614.90	101,374.70	984,791.90	(232,177.00)	-30.8%
PERS		3201-3202	587,647.00	587,647.00	115,395.89	412,800.00	174,847.00	29.8%
OASDI/Medicare/Alternative		3301-3302	795,147.00	795,152.95	135,550.67	723,898.95	71,254.00	9.0%
Health and Welfare Benefits		3401-3402	1,822,720.00	1,822,720.00	239,276.48	1,904,843.00	(82,123.00)	-4.5%
Unemployment Insurance		3501-3502	220,629.00	220,635.62	45,354.64	285,393.62	(64,758.00)	-29.4%
Workers' Compensation		3601-3602	268,771.00	268,775.52	31,007.90	277,480.52	(8,705.00)	-3.2%
OPEB, Allocated		3701-3702	76,085.00	76,087.05	15,675.99	117,419.05	(41,332.00)	-54.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	83,136.00	83,136.00	22,189.92	54,492.00	28,644.00	34.5%
Other Employee Benefits		3901-3902	27,506.00	27,506.00	5,259.73	14,958.00	12,548.00	45.6%
TOTAL, EMPLOYEE BENEFITS			4,634,222.00	4,634,275.04	711,085.92	4,776,077.04	(141,802.00)	-3.1%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	294,800.00	294,800.00	30,998.39	320,151.90	(25,351.90)	-8.6%
Books and Other Reference Materials		4200	1,300.00	1,300.00	157.04	1,317.00	(17.00)	-1.3%
Materials and Supplies		4300	1,971,956.00	2,120,800.01	206,282.61	2,239,565.34	(118,765.33)	-5.6%
Noncapitalized Equipment		4400	408,363.00	408,363.00	298,501.38	492,480.00	(84,117.00)	-20.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,676,419.00	2,825,263.01	535,939.42	3,053,514.24	(228,251.23)	-8.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,461,738.00	1,461,738.00	38,051.62	1,651,024.00	(189,286.00)	-12.9%
Travel and Conferences		5200	74,148.00	74,148.00	39,775.97	142,510.00	(68,362.00)	-92.2%
Dues and Memberships		5300	425.00	425.00	110.00	325.00	100.00	23.5%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	42,500.00	42,500.00	37,284.37	42,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	111,120.00	111,120.00	13,253.97	83,120.00	28,000.00	25.2%
Transfers of Direct Costs		5710	(231,341.00)	(219,914.55)	(85,217.08)	(229,301.00)	9,386.45	-4.3%
Transfers of Direct Costs - Interfund		5750	(1,400.00)	(1,400.00)	(9,967.49)	(10,455.00)	9,055.00	-646.8%
Professional/Consulting Services and Operating Expenditures		5800	2,194,957.00	2,230,322.18	324,111.57	2,395,116.72	(164,794.54)	-7.4%
Communications		5900	37,970.00	37,970.00	4,138.68	33,897.00	4,073.00	10.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,690,117.00	3,736,908.63	361,541.61	4,108,736.72	(371,828.09)	-10.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	681,696.00	681,696.00	0.00	681,696.00	0.00	0.0%
Payments to County Offices		7142	4,477,411.00	4,477,411.00	116,862.01	4,477,411.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,159,107.00	5,159,107.00	116,862.01	5,159,107.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,276,856.00	1,276,856.00	0.00	1,323,619.00	(46,763.00)	-3.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,276,856.00	1,276,856.00	0.00	1,323,619.00	(46,763.00)	-3.7%
TOTAL, EXPENDITURES			36,654,776.00	36,850,875.56	4,541,458.72	36,684,190.88	166,684.68	0.5%



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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	680,937.00	680,937.00	0.00	680,937.00	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			680,937.00	680,937.00	0.00	680,937.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	10,812,087.00	10,812,087.00	0.00	10,692,431.00	(119,656.00)	-1.1%
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			10,812,087.00	10,812,087.00	0.00	10,692,431.00	(119,656.00)	-1.1%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>								
			10,131,150.00	10,131,150.00	0.00	10,011,494.00	119,656.00	-1.2%

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

19 64436 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	68,733,181.00	68,733,181.00	21,830,567.88	69,691,642.00	958,461.00	1.4%
2) Federal Revenue		8100-8299	9,560,754.00	9,560,754.00	1,372,427.82	10,492,159.00	931,405.00	9.7%
3) Other State Revenue		8300-8599	19,330,165.00	19,330,165.00	5,293,827.31	19,605,146.00	274,981.00	1.4%
4) Other Local Revenue		8600-8799	7,074,555.00	7,074,555.00	1,277,850.62	6,244,369.88	(830,185.12)	-11.7%
5) TOTAL, REVENUES			104,698,655.00	104,698,655.00	29,774,673.63	106,033,316.88		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	50,890,895.00	50,891,305.88	5,961,626.14	51,401,885.88	(510,580.00)	-1.0%
2) Classified Salaries		2000-2999	15,647,709.00	15,647,709.00	4,451,813.32	15,521,095.00	126,614.00	0.8%
3) Employee Benefits		3000-3999	19,230,271.00	19,230,324.04	2,972,460.42	19,442,614.04	(212,290.00)	-1.1%
4) Books and Supplies		4000-4999	5,035,197.00	5,184,041.01	1,084,123.01	5,488,147.24	(304,106.23)	-5.9%
5) Services and Other Operating Expenditures		5000-5999	10,558,313.00	10,605,104.63	3,084,460.05	11,297,200.72	(692,096.09)	-6.5%
6) Capital Outlay		6000-6999	0.00	0.00	35,617.43	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,959,107.00	5,959,107.00	116,862.01	5,959,107.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(547,376.00)	(547,376.00)	0.00	(549,134.00)	1,758.00	-0.3%
9) TOTAL, EXPENDITURES			106,774,116.00	106,970,215.56	17,706,962.38	108,560,915.88		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,075,461.00)	(2,271,560.56)	12,067,711.25	(2,527,599.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,180,937.00	3,180,937.00	0.00	3,180,937.00	0.00	0.0%
b) Transfers Out		7600-7629	680,937.00	680,937.00	0.00	680,937.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,500,000.00	2,500,000.00	0.00	2,500,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			424,539.00	228,439.44	12,067,711.25	(27,599.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,920,915.38	17,920,915.38		17,920,915.38	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,920,915.38	17,920,915.38		17,920,915.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,920,915.38	17,920,915.38		17,920,915.38		
2) Ending Balance, June 30 (E + F1e)			18,345,454.38	18,149,354.82		17,893,316.38		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		35,000.00		
Stores		9712	0.00	0.00		56,737.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,950,760.55	1,754,660.99		1,724,884.55		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		3,700,000.00		
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		3,277,260.00		
Unassigned/Unappropriated Amount		9790	16,394,693.83	16,394,693.83		9,099,434.83		

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

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<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	58,190,167.00	58,190,167.00	22,105,342.00	58,965,030.00	774,863.00	1.3%
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	(845,766.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	83,911.00	83,911.00	0.00	83,911.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	8,662,831.00	8,662,831.00	0.00	8,823,630.00	160,799.00	1.9%
Unsecured Roll Taxes		8042	192,150.00	192,150.00	158,210.96	192,150.00	0.00	0.0%
Prior Years' Taxes		8043	559,428.00	559,428.00	335,147.99	544,269.00	(15,159.00)	-2.7%
Supplemental Taxes		8044	320,184.00	320,184.00	27,829.25	181,665.00	(138,519.00)	-43.3%
Education Revenue Augmentation Fund (ERAF)		8045	517,988.00	517,988.00	67,119.35	710,695.00	192,707.00	37.2%
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	(17,315.67)	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			68,526,659.00	68,526,659.00	21,830,567.88	69,501,350.00	974,691.00	1.4%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,438,451.00)	(2,438,451.00)	0.00	(2,317,459.00)	120,992.00	-5.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	18,831.00	18,831.00	0.00	16,478.00	(2,353.00)	-12.5%
Special Education ADA Transfer	6500	8091	2,419,620.00	2,419,620.00	0.00	2,300,981.00	(118,639.00)	-4.9%
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	206,522.00	206,522.00	0.00	190,292.00	(16,230.00)	-7.9%
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			68,733,181.00	68,733,181.00	21,830,567.88	69,691,642.00	958,461.00	1.4%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,484,076.00	2,484,076.00	28,271.00	2,484,076.00	0.00	0.0%
Special Education Discretionary Grants		8182	334,956.00	334,956.00	32,480.75	334,956.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	6,236,384.00	6,236,384.00	1,054,504.00	6,648,307.00	411,923.00	6.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	79,994.00	79,994.00	0.00	71,907.00	(8,087.00)	-10.1%
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	425,344.00	425,344.00	257,172.07	952,913.00	527,569.00	124.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>9,560,754.00</b>	<b>9,560,754.00</b>	<b>1,372,427.82</b>	<b>10,492,159.00</b>	<b>931,405.00</b>	<b>9.7%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	9,731.00	9,731.00	(4,798.00)	9,332.00	(399.00)	-4.1%
Prior Years	2430	8319	0.00	0.00	(671.00)	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	6,665,941.00	6,665,941.00	0.00	6,665,941.00	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	258,978.00	258,978.00	72,492.00	258,899.00	(79.00)	0.0%
Economic Impact Aid	7090-7091	8311	1,229,823.00	1,229,823.00	245,965.00	1,229,823.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	273,703.00	273,703.00	76,614.00	273,620.00	(83.00)	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	2,818,872.00	2,818,872.00	1,991,578.00	2,580,000.00	(238,872.00)	-8.5%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1.00	1.00	381,495.74	381,496.00	381,495.00	#####
Lottery - Unrestricted and Instructional Materi		8560	2,131,613.00	2,131,613.00	67,517.57	2,065,279.00	(66,334.00)	-3.1%
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	5,941,503.00	5,941,503.00	2,463,634.00	6,140,756.00	199,253.00	3.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>19,330,165.00</b>	<b>19,330,165.00</b>	<b>5,293,827.31</b>	<b>19,605,146.00</b>	<b>274,981.00</b>	<b>1.4%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	465,000.00	465,000.00	32,247.32	465,000.00	0.00	0.0%



2011-12 First Interim  
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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	76,000.00	76,000.00	4,380.00	76,000.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	39.04	200,000.00	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	968,824.00	968,824.00	1,512.80	821,641.00	(147,183.00)	-15.2%
Interagency Services	All Other	8677	361,464.00	361,464.00	0.00	334,829.00	(26,635.00)	-7.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,314,506.00	1,314,506.00	316,292.46	658,138.88	(656,367.12)	-49.9%
Tuition		8710	3,258,926.00	3,258,926.00	0.00	3,258,926.00	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	923,379.00	0.00	0.00	0.0%
From JPAs	6500	8793	429,835.00	429,835.00	0.00	429,835.00	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			7,074,555.00	7,074,555.00	1,277,850.62	6,244,369.88	(830,185.12)	-11.7%
TOTAL, REVENUES			104,698,655.00	104,698,655.00	29,774,673.63	106,033,316.88	1,334,661.88	1.3%

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

19 64436 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	42,367,137.00	42,367,547.88	4,405,194.25	43,079,547.88	(712,000.00)	-1.7%
Certificated Pupil Support Salaries		1200	2,910,053.00	2,910,053.00	334,990.06	2,496,776.00	413,277.00	14.2%
Certificated Supervisors' and Administrators' Salaries		1300	4,372,975.00	4,372,975.00	1,067,448.34	4,474,241.00	(101,266.00)	-2.3%
Other Certificated Salaries		1900	1,240,730.00	1,240,730.00	153,993.49	1,351,321.00	(110,591.00)	-8.9%
TOTAL, CERTIFICATED SALARIES			50,890,895.00	50,891,305.88	5,961,626.14	51,401,885.88	(510,580.00)	-1.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,981,663.00	3,981,663.00	795,295.30	3,409,905.00	571,758.00	14.4%
Classified Support Salaries		2200	5,214,275.00	5,214,275.00	1,682,068.87	5,528,889.00	(314,614.00)	-6.0%
Classified Supervisors' and Administrators' Salaries		2300	1,048,294.00	1,048,294.00	351,231.71	1,103,895.00	(55,601.00)	-5.3%
Clerical, Technical and Office Salaries		2400	4,999,590.00	4,999,590.00	1,534,076.41	5,054,758.00	(55,168.00)	-1.1%
Other Classified Salaries		2900	403,887.00	403,887.00	89,141.03	423,648.00	(19,761.00)	-4.9%
TOTAL, CLASSIFIED SALARIES			15,647,709.00	15,647,709.00	4,451,813.32	15,521,095.00	126,614.00	0.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,098,980.00	4,099,013.90	588,769.35	4,274,764.90	(175,751.00)	-4.3%
PERS		3201-3202	1,616,842.00	1,616,842.00	408,480.69	1,499,911.00	116,931.00	7.2%
OASDI/Medicare/Alternative		3301-3302	2,112,848.00	2,112,853.95	418,882.43	2,010,499.95	102,354.00	4.8%
Health and Welfare Benefits		3401-3402	9,097,641.00	9,097,641.00	1,110,762.19	9,100,046.00	(2,405.00)	0.0%
Unemployment Insurance		3501-3502	892,468.00	892,474.62	167,487.68	1,076,674.62	(184,200.00)	-20.6%
Workers' Compensation		3601-3602	935,133.00	935,137.52	114,508.66	810,677.52	124,460.00	13.3%
OPEB, Allocated		3701-3702	330,854.00	330,856.05	70,718.76	536,868.05	(206,012.00)	-62.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	115,999.00	115,999.00	78,498.70	116,214.00	(215.00)	-0.2%
Other Employee Benefits		3901-3902	29,506.00	29,506.00	14,351.96	16,958.00	12,548.00	42.5%
TOTAL, EMPLOYEE BENEFITS			19,230,271.00	19,230,324.04	2,972,460.42	19,442,614.04	(212,290.00)	-1.1%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	613,290.00	613,290.00	117,448.64	638,395.90	(25,105.90)	-4.1%
Books and Other Reference Materials		4200	3,275.00	3,275.00	611.81	3,292.00	(17.00)	-0.5%
Materials and Supplies		4300	3,566,253.00	3,715,097.01	563,248.22	3,948,685.34	(233,588.33)	-6.3%
Noncapitalized Equipment		4400	852,379.00	852,379.00	402,814.34	897,774.00	(45,395.00)	-5.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,035,197.00	5,184,041.01	1,084,123.01	5,488,147.24	(304,106.23)	-5.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,461,738.00	1,461,738.00	38,051.62	1,651,024.00	(189,286.00)	-12.9%
Travel and Conferences		5200	171,103.00	171,103.00	71,574.34	265,738.00	(94,635.00)	-55.3%
Dues and Memberships		5300	38,082.00	38,082.00	31,269.53	37,982.00	100.00	0.3%
Insurance		5400-5450	565,000.00	565,000.00	0.00	565,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,558,765.00	2,558,765.00	805,875.06	2,558,765.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	394,865.00	394,865.00	146,530.28	577,281.00	(182,416.00)	-46.2%
Transfers of Direct Costs		5710	0.00	11,426.45	0.00	0.00	11,426.45	100.0%
Transfers of Direct Costs - Interfund		5750	(11,652.00)	(11,652.00)	(17,465.36)	(20,707.00)	9,055.00	-77.7%
Professional/Consulting Services and Operating Expenditures		5800	4,784,144.00	4,819,509.18	1,822,047.16	5,069,922.72	(250,413.54)	-5.2%
Communications		5900	596,268.00	596,268.00	186,577.42	592,195.00	4,073.00	0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,558,313.00	10,605,104.63	3,084,460.05	11,297,200.72	(692,096.09)	-6.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	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	35,617.43	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	35,617.43	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	681,696.00	681,696.00	0.00	681,696.00	0.00	0.0%
Payments to County Offices		7142	4,477,411.00	4,477,411.00	116,862.01	4,477,411.00	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	800,000.00	800,000.00	0.00	800,000.00	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)			5,959,107.00	5,959,107.00	116,862.01	5,959,107.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(547,376.00)	(547,376.00)	0.00	(549,134.00)	1,758.00	-0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(547,376.00)	(547,376.00)	0.00	(549,134.00)	1,758.00	-0.3%
TOTAL, EXPENDITURES			106,774,116.00	106,970,215.56	17,706,962.38	108,560,915.88	(1,590,700.32)	-1.5%



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

19 64436 000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	680,937.00	680,937.00	0.00	680,937.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,180,937.00	3,180,937.00	0.00	3,180,937.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	680,937.00	680,937.00	0.00	680,937.00	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			680,937.00	680,937.00	0.00	680,937.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)								
			2,500,000.00	2,500,000.00	0.00	2,500,000.00	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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,230,102.00	5,230,102.00	1,866,773.00	5,230,102.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,753,000.00	1,753,000.00	423,649.35	1,569,615.00	(183,385.00)	-10.5%
5) TOTAL, REVENUES			6,983,102.00	6,983,102.00	2,290,422.35	6,799,717.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,431,585.00	1,431,585.00	448,823.48	1,617,027.00	(185,442.00)	-13.0%
2) Classified Salaries		2000-2999	1,446,522.00	1,446,522.00	374,512.01	1,450,586.00	(4,064.00)	-0.3%
3) Employee Benefits		3000-3999	900,772.00	900,772.00	199,968.48	997,724.00	(96,952.00)	-10.8%
4) Books and Supplies		4000-4999	963,657.00	963,657.00	114,902.23	963,656.00	1.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	589,519.00	589,519.00	107,375.38	591,479.00	(1,960.00)	-0.3%
6) Capital Outlay		6000-6999	0.00	0.00	179,556.06	245,000.00	(245,000.00)	New
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	289,000.00	289,000.00	0.00	289,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,621,055.00	5,621,055.00	1,425,137.64	6,154,472.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,362,047.00	1,362,047.00	865,284.71	645,245.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,000,000.00)	(2,000,000.00)	0.00	(2,000,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(637,953.00)	(637,953.00)	865,284.71	(1,354,755.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,843,105.07	2,843,105.07		2,843,105.07	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,843,105.07	2,843,105.07		2,843,105.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,843,105.07	2,843,105.07		2,843,105.07		
2) Ending Balance, June 30 (E + F1e)			2,205,152.07	2,205,152.07		1,488,350.07		
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	17,222.25	17,222.25		25,937.25		
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		1,462,412.82		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	2,187,929.82	2,187,929.82		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
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	5,230,102.00	5,230,102.00	1,866,773.00	5,230,102.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			5,230,102.00	5,230,102.00	1,866,773.00	5,230,102.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	50,000.00	50,000.00	(59.99)	8,900.00	(41,100.00)	-82.2%
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	1,641,974.00	1,641,974.00	414,993.34	1,126,974.00	(515,000.00)	-31.4%
Interagency Services		8677	61,000.00	61,000.00	0.00	425,000.00	364,000.00	596.7%
Other Local Revenue								
All Other Local Revenue		8699	26.00	26.00	8,716.00	8,741.00	8,715.00	33519.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,753,000.00	1,753,000.00	423,649.35	1,569,615.00	(183,385.00)	-10.5%
<b>TOTAL, REVENUES</b>			6,983,102.00	6,983,102.00	2,290,422.35	6,799,717.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,043,491.00	1,043,491.00	308,957.57	1,043,491.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	96,720.00	96,720.00	26,336.23	147,863.00	(51,143.00)	-52.9%
Certificated Supervisors' and Administrators' Salaries		1300	225,841.00	225,841.00	88,472.65	360,140.00	(134,299.00)	-59.5%
Other Certificated Salaries		1900	65,533.00	65,533.00	25,057.03	65,533.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,431,585.00</b>	<b>1,431,585.00</b>	<b>448,823.48</b>	<b>1,617,027.00</b>	<b>(185,442.00)</b>	<b>-13.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	383,310.00	383,310.00	54,097.98	383,310.00	0.00	0.0%
Classified Support Salaries		2200	239,112.00	239,112.00	88,451.52	243,176.00	(4,064.00)	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	139,061.00	139,061.00	51,192.88	139,061.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	607,709.00	607,709.00	174,439.66	607,709.00	0.00	0.0%
Other Classified Salaries		2900	77,330.00	77,330.00	6,329.97	77,330.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,446,522.00</b>	<b>1,446,522.00</b>	<b>374,512.01</b>	<b>1,450,586.00</b>	<b>(4,064.00)</b>	<b>-0.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	127,073.00	127,073.00	30,686.45	136,709.00	(9,636.00)	-7.6%
PERS		3201-3202	136,956.00	136,956.00	39,279.95	145,921.00	(8,965.00)	-6.5%
OASDI/Medicare/Alternative		3301-3302	148,026.00	148,026.00	37,030.88	153,301.00	(5,275.00)	-3.6%
Health and Welfare Benefits		3401-3402	383,150.00	383,150.00	57,289.07	441,822.00	(58,672.00)	-15.3%
Unemployment Insurance		3501-3502	26,453.00	26,453.00	13,276.57	33,105.00	(6,652.00)	-25.1%
Workers' Compensation		3601-3602	42,249.00	42,249.00	9,079.47	43,511.00	(1,262.00)	-3.0%
OPEB, Allocated		3701-3702	5,985.00	5,985.00	3,985.07	11,118.00	(5,133.00)	-85.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	28,628.00	28,628.00	7,541.02	29,985.00	(1,357.00)	-4.7%
Other Employee Benefits		3901-3902	2,252.00	2,252.00	1,800.00	2,252.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>900,772.00</b>	<b>900,772.00</b>	<b>199,968.48</b>	<b>997,724.00</b>	<b>(96,952.00)</b>	<b>-10.8%</b>
<b>BOOKS AND SUPPLIES</b>								
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	5,866.00	5,866.00	178.53	5,866.00	0.00	0.0%
Materials and Supplies		4300	914,112.00	914,112.00	101,914.97	914,111.00	1.00	0.0%
Noncapitalized Equipment		4400	43,679.00	43,679.00	12,808.73	43,679.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>963,657.00</b>	<b>963,657.00</b>	<b>114,902.23</b>	<b>963,656.00</b>	<b>1.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,300.00	9,300.00	2,106.00	9,700.00	(400.00)	-4.3%
Dues and Memberships		5300	3,150.00	3,150.00	756.00	4,710.00	(1,560.00)	-49.5%
Insurance		5400-5450	77,000.00	77,000.00	0.00	77,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	202,160.00	202,160.00	55,000.85	202,160.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	49,000.00	49,000.00	9,767.73	49,000.00	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	2,500.00	2,500.00	370.36	2,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	209,619.00	209,619.00	33,738.73	209,619.00	0.00	0.0%
Communications		5900	36,790.00	36,790.00	5,635.71	36,790.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>589,519.00</b>	<b>589,519.00</b>	<b>107,375.38</b>	<b>591,479.00</b>	<b>(1,960.00)</b>	<b>-0.3%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	47,502.31	130,000.00	(130,000.00)	New
Equipment		6400	0.00	0.00	132,053.75	115,000.00	(115,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>179,556.06</b>	<b>245,000.00</b>	<b>(245,000.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	289,000.00	289,000.00	0.00	289,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>289,000.00</b>	<b>289,000.00</b>	<b>0.00</b>	<b>289,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,621,055.00</b>	<b>5,621,055.00</b>	<b>1,425,137.64</b>	<b>6,154,472.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: 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	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(2,000,000.00)	(2,000,000.00)	0.00	(2,000,000.00)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	205,920.00	205,920.00	175,060.00	394,736.00	188,816.00	91.7%
3) Other State Revenue		8300-8599	1,691,907.00	1,691,907.00	483,690.00	1,462,029.00	(229,878.00)	-13.6%
4) Other Local Revenue		8600-8799	40,500.00	40,500.00	6,577.46	41,300.00	800.00	2.0%
5) TOTAL REVENUES			1,938,327.00	1,938,327.00	665,327.46	1,898,065.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	818,399.00	818,399.00	161,617.34	816,250.58	2,148.42	0.3%
2) Classified Salaries		2000-2999	519,279.00	519,279.00	152,221.82	520,223.00	(944.00)	-0.2%
3) Employee Benefits		3000-3999	373,803.00	373,803.00	75,400.44	376,930.50	(3,127.50)	-0.8%
4) Books and Supplies		4000-4999	148,728.00	148,728.00	12,706.35	106,553.00	42,175.00	28.4%
5) Services and Other Operating Expenditures		5000-5999	77,489.00	77,489.00	18,091.72	77,489.00	0.00	0.0%
6) Capital Outlay		6000-6999	20,000.00	20,000.00	23,019.29	20,000.00	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	14,720.00	14,720.00	0.00	15,100.00	(380.00)	-2.6%
9) TOTAL EXPENDITURES			1,972,418.00	1,972,418.00	443,056.96	1,932,546.08		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(34,091.00)	(34,091.00)	222,270.50	(34,481.08)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(34,091.00)	(34,091.00)	222,270.50	(34,481.08)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	324,864.37	324,864.37		324,864.37	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)			324,864.37	324,864.37		324,864.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			324,864.37	324,864.37		324,864.37		
2) Ending Balance, June 30 (E + F1e)			290,773.37	290,773.37		290,383.29		
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	94,371.99	94,371.99		88,681.91		
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		201,701.38		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	196,401.38	196,401.38		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
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	205,920.00	205,920.00	175,060.00	394,736.00	188,816.00	91.7%
<b>TOTAL, FEDERAL REVENUE</b>			205,920.00	205,920.00	175,060.00	394,736.00	188,816.00	91.7%
<b>OTHER STATE REVENUE</b>								
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	1,543,155.00	1,543,155.00	483,690.00	1,296,749.00	(246,406.00)	-16.0%
All Other State Revenue	All Other	8590	148,752.00	148,752.00	0.00	165,280.00	16,528.00	11.1%
<b>TOTAL, OTHER STATE REVENUE</b>			1,691,907.00	1,691,907.00	483,690.00	1,462,029.00	(229,878.00)	-13.6%
<b>OTHER LOCAL REVENUE</b>								
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	500.00	500.00	(1.40)	5,300.00	4,800.00	960.0%
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	40,000.00	40,000.00	6,167.86	36,000.00	(4,000.00)	-10.0%
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	411.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			40,500.00	40,500.00	6,577.46	41,300.00	800.00	2.0%
<b>TOTAL, REVENUES</b>			1,938,327.00	1,938,327.00	665,327.46	1,898,065.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	757,451.00	757,451.00	146,410.34	755,302.58	2,148.42	0.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	60,948.00	60,948.00	15,207.00	60,948.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>818,399.00</b>	<b>818,399.00</b>	<b>161,617.34</b>	<b>816,250.58</b>	<b>2,148.42</b>	<b>0.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	89,299.00	89,299.00	18,115.44	85,467.00	3,832.00	4.3%
Classified Support Salaries		2200	50,087.00	50,087.00	20,694.07	50,279.00	(192.00)	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	51,259.00	51,259.00	18,685.91	55,759.00	(4,500.00)	-8.8%
Other Classified Salaries		2900	328,634.00	328,634.00	94,726.40	328,718.00	(84.00)	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>519,279.00</b>	<b>519,279.00</b>	<b>152,221.82</b>	<b>520,223.00</b>	<b>(944.00)</b>	<b>-0.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	39,551.00	39,551.00	9,289.88	38,612.50	938.50	2.4%
PERS		3201-3202	63,295.00	63,295.00	18,366.96	63,560.00	(265.00)	-0.4%
OASDI/Medicare/Alternative		3301-3302	67,719.00	67,719.00	16,880.07	67,514.00	205.00	0.3%
Health and Welfare Benefits		3401-3402	147,335.00	147,335.00	17,756.75	150,773.00	(3,438.00)	-2.3%
Unemployment Insurance		3501-3502	21,551.00	21,551.00	5,052.54	21,697.00	(146.00)	-0.7%
Workers' Compensation		3601-3602	17,398.00	17,398.00	3,449.23	17,349.00	49.00	0.3%
OPEB, Allocated		3701-3702	3,858.00	3,858.00	973.15	4,525.00	(667.00)	-17.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	13,096.00	13,096.00	3,531.86	12,900.00	196.00	1.5%
Other Employee Benefits		3901-3902	0.00	0.00	100.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>373,803.00</b>	<b>373,803.00</b>	<b>75,400.44</b>	<b>376,930.50</b>	<b>(3,127.50)</b>	<b>-0.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	700.00	700.00	0.00	700.00	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	40,673.00	40,673.00	12,706.35	(1,502.00)	42,175.00	103.7%
Noncapitalized Equipment		4400	107,355.00	107,355.00	0.00	107,355.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>148,728.00</b>	<b>148,728.00</b>	<b>12,706.35</b>	<b>106,553.00</b>	<b>42,175.00</b>	<b>28.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,310.00	3,310.00	362.97	3,310.00	0.00	0.0%
Dues and Memberships		5300	250.00	250.00	250.00	250.00	0.00	0.0%
Insurance		5400-5450	11,500.00	11,500.00	0.00	11,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,781.00	15,781.00	4,209.06	15,781.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,841.00	1,841.00	499.80	1,841.00	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	26,757.00	26,757.00	5,954.34	26,757.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,150.00	14,150.00	2,616.05	14,150.00	0.00	0.0%
Communications		5900	3,900.00	3,900.00	4,199.50	3,900.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>77,489.00</b>	<b>77,489.00</b>	<b>18,091.72</b>	<b>77,489.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,000.00	20,000.00	23,019.29	20,000.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>20,000.00</b>	<b>20,000.00</b>	<b>23,019.29</b>	<b>20,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	14,720.00	14,720.00	0.00	15,100.00	(380.00)	-2.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>14,720.00</b>	<b>14,720.00</b>	<b>0.00</b>	<b>15,100.00</b>	<b>(380.00)</b>	<b>-2.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,972,418.00</b>	<b>1,972,418.00</b>	<b>443,056.96</b>	<b>1,932,546.08</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,818,452.00	3,818,452.00	1,074,737.34	3,853,818.00	35,366.00	0.9%
3) Other State Revenue		8300-8599	349,212.00	349,212.00	86,976.03	349,712.00	500.00	0.1%
4) Other Local Revenue		8600-8799	1,152,159.00	1,152,159.00	231,805.21	1,149,220.00	(2,939.00)	-0.3%
5) TOTAL, REVENUES			5,319,823.00	5,319,823.00	1,393,518.58	5,352,750.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,761,724.00	1,761,724.00	349,666.43	1,681,493.90	80,230.10	4.6%
3) Employee Benefits		3000-3999	668,128.00	668,128.00	117,286.24	505,848.25	162,279.75	24.3%
4) Books and Supplies		4000-4999	2,752,151.00	2,752,151.00	643,489.12	2,759,973.85	(7,822.85)	-0.3%
5) Services and Other Operating Expenditures		5000-5999	141,450.00	141,450.00	37,771.11	160,900.00	(19,450.00)	-13.8%
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	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	243,656.00	243,656.00	0.00	245,034.00	(1,378.00)	-0.6%
9) TOTAL, EXPENDITURES			5,567,109.00	5,567,109.00	1,148,212.90	5,353,250.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(247,286.00)	(247,286.00)	245,305.68	(500.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(247,286.00)	(247,286.00)	245,305.68	(500.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,133,358.17	3,133,358.17		3,133,358.17	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,133,358.17	3,133,358.17		3,133,358.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,133,358.17	3,133,358.17		3,133,358.17		
2) Ending Balance, June 30 (E + F1e)			2,886,072.17	2,886,072.17		3,132,858.17		
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	2,878,791.04	2,878,791.04		3,132,858.17		
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	7,281.13	7,281.13		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>REVENUE LIMIT SOURCES</b>								
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	3,818,452.00	3,818,452.00	1,074,737.34	3,853,818.00	35,366.00	0.9%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			3,818,452.00	3,818,452.00	1,074,737.34	3,853,818.00	35,366.00	0.9%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	349,212.00	349,212.00	86,976.03	349,712.00	500.00	0.1%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			349,212.00	349,212.00	86,976.03	349,712.00	500.00	0.1%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	866,268.00	866,268.00	223,067.06	866,068.00	(200.00)	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	28,864.00	28,864.00	3.11	26,125.00	(2,739.00)	-9.5%
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	257,027.00	257,027.00	8,735.04	257,027.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,152,159.00	1,152,159.00	231,805.21	1,149,220.00	(2,939.00)	-0.3%
<b>TOTAL, REVENUES</b>			5,319,823.00	5,319,823.00	1,393,518.58	5,352,750.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	1,362,755.00	1,362,755.00	237,336.88	1,285,539.90	77,215.10	5.7%
Classified Supervisors' and Administrators' Salaries		2300	90,997.00	90,997.00	30,521.08	91,503.00	(506.00)	-0.6%
Clerical, Technical and Office Salaries		2400	281,521.00	281,521.00	80,200.47	283,741.00	(2,220.00)	-0.8%
Other Classified Salaries		2900	26,451.00	26,451.00	1,608.00	20,710.00	5,741.00	21.7%
TOTAL, CLASSIFIED SALARIES			1,761,724.00	1,761,724.00	349,666.43	1,681,493.90	80,230.10	4.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	192,349.00	192,349.00	30,866.21	103,105.94	89,243.06	46.4%
OASDI/Medicare/Alternative		3301-3302	135,679.00	135,679.00	26,864.29	119,664.20	16,014.80	11.8%
Health and Welfare Benefits		3401-3402	238,741.00	238,741.00	41,084.03	205,883.00	32,858.00	13.8%
Unemployment Insurance		3501-3502	28,558.00	28,558.00	5,650.15	26,947.34	1,610.66	5.6%
Workers' Compensation		3601-3602	23,060.00	23,060.00	3,839.72	18,458.05	4,601.95	20.0%
OPEB, Allocated		3701-3702	8,810.00	8,810.00	1,939.25	8,095.34	714.66	8.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	36,931.00	36,931.00	6,244.55	19,694.38	17,236.62	46.7%
Other Employee Benefits		3901-3902	4,000.00	4,000.00	798.04	4,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			668,128.00	668,128.00	117,286.24	505,848.25	162,279.75	24.3%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	267,700.00	267,700.00	57,729.93	248,462.00	19,238.00	7.2%
Noncapitalized Equipment		4400	82,500.00	82,500.00	46,733.64	76,256.85	6,243.15	7.6%
Food		4700	2,401,951.00	2,401,951.00	539,025.55	2,435,255.00	(33,304.00)	-1.4%
TOTAL, BOOKS AND SUPPLIES			2,752,151.00	2,752,151.00	643,489.12	2,759,973.85	(7,822.85)	-0.3%

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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,200.00	6,200.00	2,120.66	6,200.00	0.00	0.0%
Dues and Memberships		5300	200.00	200.00	0.00	200.00	0.00	0.0%
Insurance		5400-5450	60,500.00	60,500.00	0.00	60,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	18,250.00	18,250.00	3,594.35	18,250.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	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	(24,305.00)	(24,305.00)	1,767.19	(19,405.00)	(4,900.00)	20.2%
Professional/Consulting Services and Operating Expenditures		5800	74,605.00	74,605.00	28,841.00	89,155.00	(14,550.00)	-19.5%
Communications		5900	6,000.00	6,000.00	1,447.91	6,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>141,450.00</b>	<b>141,450.00</b>	<b>37,771.11</b>	<b>160,900.00</b>	<b>(19,450.00)</b>	<b>-13.8%</b>
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	243,656.00	243,656.00	0.00	245,034.00	(1,378.00)	-0.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>243,656.00</b>	<b>243,656.00</b>	<b>0.00</b>	<b>245,034.00</b>	<b>(1,378.00)</b>	<b>-0.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,567,109.00</b>	<b>5,567,109.00</b>	<b>1,148,212.90</b>	<b>5,353,250.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	615,267.00	615,267.00	0.00	615,267.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,474.00	15,474.00	20.51	12,774.00	(2,700.00)	-17.4%
5) TOTAL, REVENUES			630,741.00	630,741.00	20.51	628,041.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	20,412.14	25,700.00	(25,700.00)	New
5) Services and Other Operating Expenditures		5000-5999	321,678.00	321,678.00	0.00	321,678.00	0.00	0.0%
6) Capital Outlay		6000-6999	490,000.00	490,000.00	296,923.45	396,130.00	93,870.00	19.2%
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			811,678.00	811,678.00	317,335.59	743,508.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(180,937.00)	(180,937.00)	(317,315.08)	(115,467.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	680,937.00	680,937.00	0.00	615,267.00	(65,670.00)	-9.6%
b) Transfers Out		7600-7629	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			180,937.00	180,937.00	0.00	115,267.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(317,315.08)	(200.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,194,812.08	2,194,812.08		2,194,812.08	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,194,812.08	2,194,812.08		2,194,812.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,194,812.08	2,194,812.08		2,194,812.08		
2) Ending Balance, June 30 (E + F1e)			2,194,812.08	2,194,812.08		2,194,612.08		
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		2,194,612.08		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	2,194,812.08	2,194,812.08		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	615,267.00	615,267.00	0.00	615,267.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			615,267.00	615,267.00	0.00	615,267.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,474.00	15,474.00	20.51	12,774.00	(2,700.00)	-17.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			15,474.00	15,474.00	20.51	12,774.00	(2,700.00)	-17.4%
<b>TOTAL, REVENUES</b>			630,741.00	630,741.00	20.51	628,041.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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	20,412.14	25,700.00	(25,700.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	20,412.14	25,700.00	(25,700.00)	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	0.00	0.00	0.00	0.00	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	321,678.00	321,678.00	0.00	321,678.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			321,678.00	321,678.00	0.00	321,678.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	490,000.00	490,000.00	296,923.45	396,130.00	93,870.00	19.2%
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			490,000.00	490,000.00	296,923.45	396,130.00	93,870.00	19.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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			811,678.00	811,678.00	317,335.59	743,508.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General, Special Reserve, & Building Funds		8915	680,937.00	680,937.00	0.00	615,267.00	(65,670.00)	-9.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			680,937.00	680,937.00	0.00	615,267.00	(65,670.00)	-9.6%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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)			180,937.00	180,937.00	0.00	115,267.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	183,470.00	183,470.00	16.75	37,088.00	(146,382.00)	-79.8%
5) TOTAL REVENUES			183,470.00	183,470.00	16.75	37,088.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	326,703.00	326,703.00	109,648.45	326,985.00	(282.00)	-0.1%
3) Employee Benefits		3000-3999	146,831.00	146,831.00	38,779.14	141,112.00	5,719.00	3.9%
4) Books and Supplies		4000-4999	551,262.00	551,262.00	51,420.52	95,400.00	455,862.00	82.7%
5) Services and Other Operating Expenditures		5000-5999	690,950.00	690,950.00	25,220.34	206,398.00	484,552.00	70.1%
6) Capital Outlay		6000-6999	6,212,310.00	6,212,310.00	3,274,049.22	5,573,226.00	639,084.00	10.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	326,040.00	326,040.00	0.00	326,040.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			8,254,096.00	8,254,096.00	3,499,117.67	6,669,161.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,070,626.00)	(8,070,626.00)	(3,499,100.92)	(6,632,073.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	680,937.00	680,937.00	0.00	615,267.00	65,670.00	9.6%
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			(680,937.00)	(680,937.00)	0.00	(615,267.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,751,563.00)	(8,751,563.00)	(3,499,100.92)	(7,247,340.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,015,062.53	10,015,062.53		10,015,062.53	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,015,062.53	10,015,062.53		10,015,062.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,015,062.53	10,015,062.53		10,015,062.53		
2) Ending Balance, June 30 (E + F1e)			1,263,499.53	1,263,499.53		2,767,722.53		
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	373,373.68	373,373.68		88,073.68		
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		2,679,648.85		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	890,125.85	890,125.85		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	183,470.00	183,470.00	(0.25)	37,088.00	(146,382.00)	-79.8%
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	17.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			183,470.00	183,470.00	16.75	37,088.00	(146,382.00)	-79.8%
<b>TOTAL, REVENUES</b>			183,470.00	183,470.00	16.75	37,088.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	153,307.00	153,307.00	51,722.40	155,137.00	(1,830.00)	-1.2%
Clerical, Technical and Office Salaries		2400	173,396.00	173,396.00	57,926.05	171,848.00	1,548.00	0.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>326,703.00</b>	<b>326,703.00</b>	<b>109,648.45</b>	<b>326,985.00</b>	<b>(282.00)</b>	<b>-0.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	34,827.00	34,827.00	11,975.81	35,717.00	(890.00)	-2.6%
OASDI/Medicare/Alternative		3301-3302	25,052.00	25,052.00	8,393.04	25,015.00	37.00	0.1%
Health and Welfare Benefits		3401-3402	67,106.00	67,106.00	12,312.90	61,565.00	5,541.00	8.3%
Unemployment Insurance		3501-3502	5,260.00	5,260.00	1,773.40	5,265.00	(5.00)	-0.1%
Workers' Compensation		3601-3602	4,379.00	4,379.00	1,217.09	3,597.00	782.00	17.9%
OPEB, Allocated		3701-3702	1,684.00	1,684.00	757.86	2,845.00	(1,161.00)	-68.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	7,523.00	7,523.00	2,299.04	6,858.00	665.00	8.8%
Other Employee Benefits		3901-3902	1,000.00	1,000.00	50.00	250.00	750.00	75.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>146,831.00</b>	<b>146,831.00</b>	<b>38,779.14</b>	<b>141,112.00</b>	<b>5,719.00</b>	<b>3.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	25,262.00	25,262.00	0.00	3,400.00	21,862.00	86.5%
Noncapitalized Equipment		4400	526,000.00	526,000.00	51,420.52	92,000.00	434,000.00	82.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>551,262.00</b>	<b>551,262.00</b>	<b>51,420.52</b>	<b>95,400.00</b>	<b>455,862.00</b>	<b>82.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	5,000.00	993.00	7,448.00	(2,448.00)	-49.0%
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	950.00	950.00	1,579.35	5,450.00	(4,500.00)	-473.7%
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	8,510.99	9,000.00	(9,000.00)	New
Professional/Consulting Services and Operating Expenditures		5800	685,000.00	685,000.00	14,137.00	184,500.00	500,500.00	73.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>690,950.00</b>	<b>690,950.00</b>	<b>25,220.34</b>	<b>206,398.00</b>	<b>484,552.00</b>	<b>70.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	2,286,000.00	2,286,000.00	1,283,868.17	1,624,000.00	662,000.00	29.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,676,310.00	3,676,310.00	1,990,181.05	3,824,226.00	(147,916.00)	-4.0%
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	250,000.00	250,000.00	0.00	125,000.00	125,000.00	50.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>6,212,310.00</b>	<b>6,212,310.00</b>	<b>3,274,049.22</b>	<b>5,573,226.00</b>	<b>639,084.00</b>	<b>10.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	326,040.00	326,040.00	0.00	326,040.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>326,040.00</b>	<b>326,040.00</b>	<b>0.00</b>	<b>326,040.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,254,096.00</b>	<b>8,254,096.00</b>	<b>3,499,117.67</b>	<b>6,669,161.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: 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	680,937.00	680,937.00	0.00	615,267.00	65,670.00	9.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			680,937.00	680,937.00	0.00	615,267.00	65,670.00	9.6%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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)			(680,937.00)	(680,937.00)	0.00	(615,267.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	242,662.00	242,662.00	9,602.01	244,928.00	2,266.00	0.9%
5) TOTAL, REVENUES			242,662.00	242,662.00	9,602.01	244,928.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	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	242,662.00	242,662.00	0.00	242,662.00	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			242,662.00	242,662.00	0.00	242,662.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	9,602.01	2,266.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	9,602.01	2,266.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,926,817.53	1,926,817.53		1,926,817.53	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)			1,926,817.53	1,926,817.53		1,926,817.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,926,817.53	1,926,817.53		1,926,817.53		
2) Ending Balance, June 30 (E + F1e)			1,926,817.53	1,926,817.53		1,929,083.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		1,929,083.53		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	1,926,817.53	1,926,817.53		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
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	17,662.00	17,662.00	0.00	19,928.00	2,266.00	12.8%
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	225,000.00	225,000.00	9,602.01	225,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>242,662.00</b>	<b>242,662.00</b>	<b>9,602.01</b>	<b>244,928.00</b>	<b>2,266.00</b>	<b>0.9%</b>
<b>TOTAL, REVENUES</b>			<b>242,662.00</b>	<b>242,662.00</b>	<b>9,602.01</b>	<b>244,928.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	0.00	0.00	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			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 Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	242,662.00	242,662.00	0.00	242,662.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			242,662.00	242,662.00	0.00	242,662.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			242,662.00	242,662.00	0.00	242,662.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: 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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	94,995.00	94,995.00	0.00	91,769.00	(3,226.00)	-3.4%
5) TOTAL, REVENUES			94,995.00	94,995.00	0.00	91,769.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			94,995.00	94,995.00	0.00	91,769.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			94,995.00	94,995.00	0.00	91,769.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,490,206.64	4,490,206.64		4,490,206.64	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,490,206.64	4,490,206.64		4,490,206.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,490,206.64	4,490,206.64		4,490,206.64		
2) Ending Balance, June 30 (E + F1e)			4,585,201.64	4,585,201.64		4,581,975.64		
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	4,528,377.64	4,528,377.64		4,581,975.64		
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	56,824.00	56,824.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	94,995.00	94,995.00	0.00	91,769.00	(3,226.00)	-3.4%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			94,995.00	94,995.00	0.00	91,769.00	(3,226.00)	-3.4%
<b>TOTAL REVENUES</b>			94,995.00	94,995.00	0.00	91,769.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	0.00	0.00	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			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 Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
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%
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			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	162.00	162.00	0.00	162.00	0.00	0.0%
5) TOTAL REVENUES			162.00	162.00	0.00	162.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			162.00	162.00	0.00	162.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			162.00	162.00	0.00	162.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,426.17	12,426.17		12,426.17	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)			12,426.17	12,426.17		12,426.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,426.17	12,426.17		12,426.17		
2) Ending Balance, June 30 (E + F1e)			12,588.17	12,588.17		12,588.17		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		12,588.17		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	12,588.17	12,588.17		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	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	162.00	162.00	0.00	162.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			162.00	162.00	0.00	162.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			162.00	162.00	0.00	162.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	0.00	0.00	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			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 Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
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%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	494,755.00	494,755.00	122,903.38	493,239.00	(1,516.00)	-0.3%
5) TOTAL REVENUES			494,755.00	494,755.00	122,903.38	493,239.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	102.72	103.00	(103.00)	New
2) Classified Salaries		2000-2999	374,651.00	374,651.00	95,093.79	367,144.74	7,506.26	2.0%
3) Employee Benefits		3000-3999	93,710.00	93,710.00	24,302.04	100,657.72	(6,947.72)	-7.4%
4) Books and Supplies		4000-4999	6,365.00	6,365.00	945.00	11,431.98	(5,066.98)	-79.6%
5) Services and Other Operating Expenses		5000-5999	20,029.00	20,029.00	1,981.23	15,293.00	4,736.00	23.6%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			494,755.00	494,755.00	122,424.78	494,630.44		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	478.60	(1,391.44)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			0.00	0.00	478.60	(1,391.44)		
<b>F. NET ASSETS</b>								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	4,486.97	4,486.97		4,486.97	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,486.97	4,486.97		4,486.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			4,486.97	4,486.97		4,486.97		
2) Ending Net Assets, June 30 (E + F1e)			4,486.97	4,486.97		3,095.53		
Components of Ending Net Assets								
a) Capital Assets, Net of Related Debt		9796	0.00	0.00		0.00		
b) Restricted Net Assets		9797	0.00	0.00		0.00		
c) Unrestricted Net Assets		9790	4,486.97	4,486.97		3,095.53		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
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	161.00	161.00	(0.22)	145.00	(16.00)	-9.9%
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								
All Other Fees and Contracts		8689	494,594.00	494,594.00	122,903.60	493,094.00	(1,500.00)	-0.3%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			494,755.00	494,755.00	122,903.38	493,239.00	(1,516.00)	-0.3%
<b>TOTAL, REVENUES</b>			494,755.00	494,755.00	122,903.38	493,239.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	102.72	103.00	(103.00)	New
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	102.72	103.00	(103.00)	New
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	9,037.00	9,037.00	3,171.31	9,362.00	(325.00)	-3.6%
Classified Supervisors' and Administrators' Salaries		2300	140,795.00	140,795.00	33,667.76	133,704.74	7,090.26	5.0%
Clerical, Technical and Office Salaries		2400	48,319.00	48,319.00	16,160.32	48,481.00	(162.00)	-0.3%
Other Classified Salaries		2900	176,500.00	176,500.00	42,094.40	175,597.00	903.00	0.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			374,651.00	374,651.00	95,093.79	367,144.74	7,506.26	2.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,774.00	3,774.00	1,004.23	3,800.00	(26.00)	-0.7%
PERS		3201-3202	21,293.00	21,293.00	6,569.49	23,407.93	(2,114.93)	-9.9%
OASDI/Medicare/Alternative		3301-3302	26,926.00	26,926.00	6,562.66	26,913.97	12.03	0.0%
Health and Welfare Benefits		3401-3402	22,511.00	22,511.00	5,277.88	26,407.00	(3,896.00)	-17.3%
Unemployment Insurance		3501-3502	5,737.00	5,737.00	1,532.99	5,617.78	119.22	2.1%
Workers' Compensation		3601-3602	4,849.00	4,849.00	1,047.38	4,238.05	610.95	12.6%
OPEB, Allocated		3701-3702	1,075.00	1,075.00	446.22	2,290.65	(1,215.65)	-113.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	4,345.00	4,345.00	1,261.19	4,640.34	(295.34)	-6.8%
Other Employee Benefits		3901-3902	3,200.00	3,200.00	600.00	3,342.00	(142.00)	-4.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			93,710.00	93,710.00	24,302.04	100,657.72	(6,947.72)	-7.4%
<b>BOOKS AND SUPPLIES</b>								
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	6,365.00	6,365.00	945.00	11,431.98	(5,066.98)	-79.6%
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			6,365.00	6,365.00	945.00	11,431.98	(5,066.98)	-79.6%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,429.00	1,429.00	124.61	1,538.00	(109.00)	-7.6%
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	0.00	0.00	0.00	0.00	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	6,700.00	6,700.00	862.48	1,855.00	4,845.00	72.3%
Professional/Consulting Services and Operating Expenditures		5800	8,000.00	8,000.00	762.16	8,000.00	0.00	0.0%
Communications		5900	3,900.00	3,900.00	231.96	3,900.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			20,029.00	20,029.00	1,981.23	15,293.00	4,736.00	23.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
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)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			494,755.00	494,755.00	122,424.78	494,630.44		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,359,794.00	12,359,794.00	1,565,076.24	12,365,444.00	5,650.00	0.0%
5) TOTAL, REVENUES			12,359,794.00	12,359,794.00	1,565,076.24	12,365,444.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	12,488,596.00	12,488,596.00	2,389,742.02	12,488,596.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			12,488,596.00	12,488,596.00	2,389,742.02	12,488,596.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(128,802.00)	(128,802.00)	(824,665.78)	(123,152.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			(128,802.00)	(128,802.00)	(824,665.78)	(123,152.00)		
<b>F. NET ASSETS</b>								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	2,335,832.80	2,335,832.80		2,335,832.80	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,335,832.80	2,335,832.80		2,335,832.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			2,335,832.80	2,335,832.80		2,335,832.80		
2) Ending Net Assets, June 30 (E + F1e)			2,207,030.80	2,207,030.80		2,212,680.80		
Components of Ending Net Assets								
a) Capital Assets, Net of Related Debt		9796	0.00	0.00		0.00		
b) Restricted Net Assets		9797	0.00	0.00		0.00		
c) Unrestricted Net Assets		9790	2,207,030.80	2,207,030.80		2,212,680.80		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	37,320.00	37,320.00	2.87	42,970.00	5,650.00	15.1%
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								
In-District Premiums/Contributions		8674	11,773,072.00	11,773,072.00	1,460,273.71	11,773,072.00	0.00	0.0%
All Other Fees and Contracts		8689	390,635.00	390,635.00	46,869.59	390,635.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	158,767.00	158,767.00	57,930.07	158,767.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>12,359,794.00</b>	<b>12,359,794.00</b>	<b>1,565,076.24</b>	<b>12,365,444.00</b>	<b>5,650.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>12,359,794.00</b>	<b>12,359,794.00</b>	<b>1,565,076.24</b>	<b>12,365,444.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
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%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	12,478,446.00	12,478,446.00	2,389,742.02	12,478,446.00	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	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	10,150.00	10,150.00	0.00	10,150.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			12,488,596.00	12,488,596.00	2,389,742.02	12,488,596.00	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)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			12,488,596.00	12,488,596.00	2,389,742.02	12,488,596.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>ELEMENTARY</b>						
1. General Education	7,722.22	7,722.22	7,454.42	7,728.42	6.20	0%
2. Special Education	288.73	288.73	288.27	288.27	(0.46)	0%
<b>HIGH SCHOOL</b>						
3. General Education	4,914.04	4,914.04	4,787.51	4,908.53	(5.51)	0%
4. Special Education	167.49	167.49	173.43	173.43	5.94	4%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	0.16	0.16	0.16	0.16	0.00	0%
6. Special Education	143.83	143.83	143.83	143.83	0.00	0%
7. TOTAL, K-12 ADA	13,236.47	13,236.47	12,847.62	13,242.64	6.17	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	13,236.47	13,236.47	12,847.62	13,242.64	6.17	0%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

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

	Object	July	August	September	October	November	December
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):							
<b>A. BEGINNING CASH</b>	9110	6,803,817.69	4,987,026.00	12,542,949.04	22,900,770.68	14,806,356.82	15,109,132.88
<b>B. RECEIPTS</b>							
Revenue Limit Sources							
Property Taxes	8020-8079	320,059.92	250,931.96	0.00		466,722.00	3,983,783.00
Principal Apportionment	8010-8019	0.00		6,307,197.00		4,964,697.00	4,964,697.00
Miscellaneous Funds	8080-8099	0.00					
Federal Revenue	8100-8299	175,792.00	129,723.60	878,121.00	188,791.22	601,470.00	883,440.00
Other State Revenue	8300-8599	1,142,496.05	2,328,660.00	1,158,621.00	664,050.26	1,705,920.00	1,011,626.00
Other Local Revenue	8600-8799	19,803.17	47,122.02	513,739.11	697,186.32	733,447.00	104,281.00
Interfund Transfers In	8910-8929						
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
<b>TOTAL RECEIPTS</b>		1,658,151.14	2,756,437.58	8,857,678.11	1,550,027.80	8,472,256.00	10,947,827.00
<b>C. DISBURSEMENTS</b>							
Certificated Salaries	1000-1999	98,479.43	446,922.79	479,066.23	4,937,157.69	5,062,696.44	4,970,562.00
Classified Salaries	2000-2999	632,875.59	1,012,046.28	1,416,482.80	1,390,408.65	1,509,206.03	1,358,096.00
Employee Benefits	3000-3999	160,304.21	280,590.02	580,972.95	1,958,384.28	1,911,937.47	1,980,959.00
Books, Supplies and Services	4000-5999	1,171,396.08	979,249.04	1,062,092.70	955,845.24	1,096,065.00	922,520.00
Capital Outlay	6000-6599	0.00	0.00	0.00	35,617.43	516.00	
Other Outgo	7000-7499		70,813.11		46,048.90	27,242.00	41,118.00
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/							
Non Expenditures							
<b>TOTAL DISBURSEMENTS</b>		2,063,055.31	2,789,621.24	3,538,614.68	9,323,462.19	9,607,662.94	9,273,255.00
<b>D. PRIOR YEAR TRANSACTIONS</b>							
Accounts Receivable	9200	5,412,763.24	7,337,688.79	5,211,772.15	76,682.18	(5,508.00)	
Accounts Payable	9500	6,824,650.76	(251,417.91)	173,013.94	397,661.65	(1,443,691.00)	
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(1,411,887.52)	7,589,106.70	5,038,758.21	(320,979.47)	1,438,183.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(1,816,791.69)	7,555,923.04	10,357,821.64	(8,094,413.86)	302,776.06	1,674,572.00
<b>F. ENDING CASH (A + E)</b>		4,987,026.00	12,542,949.04	22,900,770.68	14,806,356.82	15,109,132.88	16,783,704.88
<b>G. ENDING CASH, PLUS ACCRUALS</b>							

	Object	January	February	March	April	May	June	Accruals	TOTAL
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>	9110	16,783,704.88	21,942,636.88	15,877,571.88	5,479,406.88	10,010,358.88	3,904,816.88		
<b>B. RECEIPTS</b>									
Revenue Limit Sources									
Property Taxes	8020-8079	1,030,452.00	873,461.00	(65,325.00)	2,914,346.00	727,006.00	34,884.00		10,536,320.88
Principal Apportionment	8010-8019	13,890,216.00	318,058.00	0.00	2,926,133.00	954,174.00	0.00	24,426,850.00	58,752,022.00
Miscellaneous Funds	8080-8099						190,292.00		190,292.00
Federal Revenue	8100-8299	524,608.00	778,518.00	1,797,307.00	1,916,917.00	1,765,830.00	525,334.00	326,306.00	10,492,157.82
Other State Revenue	8300-8599	2,660,418.00	1,041,033.00	990,060.00	1,825,239.00	501,892.00	95,355.00	4,479,776.00	19,605,146.31
Other Local Revenue	8600-8799	(3,122.00)	395,269.00	488,952.00	104,905.00	218,553.00	1,383,142.00	1,561,093.00	6,244,370.62
Interfund Transfers In	8910-8929								0.00
All Other Financing Sources	8930-8979								0.00
Other Receipts/Non-Revenue									0.00
<b>TOTAL RECEIPTS</b>		18,102,572.00	3,406,339.00	3,190,994.00	9,687,540.00	4,167,455.00	3,180,937.00	30,794,025.00	109,001,246.63
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	5,078,506.00	5,078,506.00	4,970,562.00	4,970,562.00	4,970,562.00	5,367,738.00	4,970,562.00	51,401,882.58
Classified Salaries	2000-2999	1,358,096.00	1,358,096.00	1,358,096.00	1,358,096.00	1,358,096.00	1,411,501.00	0.00	15,521,096.35
Employee Benefits	3000-3999	1,996,270.00	1,996,270.00	1,980,959.00	1,980,959.00	1,980,959.00	1,917,343.00	716,703.00	19,442,610.93
Books, Supplies and Services	4000-5999	1,667,918.00	1,033,169.00	1,506,699.00	1,999,473.00	1,476,521.00	2,194,768.00	719,632.00	16,785,348.06
Capital Outlay	6000-6599	0.00					(36,134.00)		(0.57)
Other Outgo	7000-7499	325,963.00	5,363.00	16,090.00	78,064.00	486,859.00	365,995.00	4,495,550.00	5,959,106.01
Interfund Transfers Out	7600-7629						(294,665.00)	(254,469.00)	(549,134.00)
All Other Financing Uses							680,937.00		680,937.00
Other Disbursements/									
Non Expenditures									0.00
<b>TOTAL DISBURSEMENTS</b>		10,426,753.00	9,471,404.00	9,832,406.00	10,387,154.00	10,272,997.00	11,607,483.00	10,647,978.00	109,241,846.36
<b>D. PRIOR YEAR TRANSACTIONS</b>									
Accounts Receivable	9200	5,000,000.00			5,230,566.00				28,263,964.36
Accounts Payable	9500	7,516,887.00		3,756,753.00					16,973,857.44
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(2,516,887.00)	0.00	(3,756,753.00)	5,230,566.00	0.00	0.00	0.00	11,290,106.92
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		5,158,932.00	(6,065,065.00)	(10,398,165.00)	4,530,952.00	(6,105,542.00)	(6,197,539.00)	20,146,047.00	11,049,507.19
<b>F. ENDING CASH (A + E)</b>		21,942,636.88	15,877,571.88	5,479,406.88	10,010,358.88	3,904,816.88	(2,292,722.12)		
<b>G. ENDING CASH, PLUS ACCRUALS</b>									17,853,324.88



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

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

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

To the County Superintendent of Schools:

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

Meeting Date: December 19, 2011 Signed: \_\_\_\_\_  
President of the Governing Board

# CERTIFICATION OF FINANCIAL CONDITION

## X POSITIVE CERTIFICATION

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

## \_\_\_\_\_ QUALIFIED CERTIFICATION

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

## \_\_\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: David A. Rivera Telephone: (626) 974-7000 ext. 2120  
Title: Chief Business Officer E-mail: drivera@cvusd.k12.ca.us

## Criteria and Standards Review Summary

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

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

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

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



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

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

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 4,025,624.00
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 81,803,102.87

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.92%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. \_\_\_\_\_  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)****A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,455,264.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,777,449.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	35,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	548,034.03
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,815,747.03
9. Carry-Forward Adjustment (Part IV, Line F)	609,263.88
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,425,010.91

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	64,966,975.88
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,854,231.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	6,679,843.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	16,361.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	561,840.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	14,052.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	10,590,868.97
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,540,197.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,897,446.08
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,108,216.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	106,230,030.93

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

7.36%

**D. Preliminary Proposed Indirect Cost Rate**(For final approved fixed-with-carry-forward rate for use in 2012-13 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B18)

7.93%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

**A. Indirect costs incurred in the current year (Part III, Line A8)** 7,815,747.03

**B. Carry-forward adjustment from prior year(s)**

1. Carry-forward adjustment from the second prior year 792,638.18

2. Carry-forward adjustment amount deferred from prior year(s), if any 0.00

**C. Carry-forward adjustment for under- or over-recovery in the current year**

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.17%) times Part III, Line B18); zero if negative 609,263.88

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.17%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.17%) times Part III, Line B18); zero if positive 0.00

**D. Preliminary carry-forward adjustment (Line C1 or C2)** 609,263.88

**E. Optional allocation of negative carry-forward adjustment over more than one year**

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: not applicable

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable

LEA request for Option 1, Option 2, or Option 3 1

**F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)** 609,263.88



Approved indirect cost rate: 7.17%  
Highest rate used in any program: 7.17%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	2,331,256.00	167,150.00	7.17%
01	3185	307,387.00	22,039.00	7.17%
01	3310	3,361,225.00	130,874.00	3.89%
01	3315	313,731.00	2,007.00	0.64%
01	3320	89,104.00	2,731.00	3.06%
01	3345	665.00	40.00	6.02%
01	3385	165,096.00	4,904.00	2.97%
01	3550	68,483.00	3,424.00	5.00%
01	4035	568,698.00	40,775.00	7.17%
01	4036	2,800.00	200.00	7.14%
01	4046	279,930.00	20,070.00	7.17%
01	4048	68,843.00	4,936.00	7.17%
01	4203	231,522.00	4,630.00	2.00%
01	5630	44,106.00	2,457.00	5.57%
01	6010	33,922.00	1,792.00	5.28%
01	6286	46,493.00	3,333.00	7.17%
01	6385	46,878.00	3,361.00	7.17%
01	6500	11,093,067.00	784,470.00	7.07%
01	6515	949.00	51.00	5.37%
01	6520	180,031.00	11,491.00	6.38%
01	6530	8,494.00	450.00	5.30%
01	6535	5,061.00	264.00	5.22%
01	7090	715,345.00	20,835.00	2.91%
01	7091	913,450.00	27,403.00	3.00%
01	7230	833,378.00	43,444.00	5.21%
01	7240	867,185.00	20,488.00	2.36%
12	9010	210,601.08	15,100.00	7.17%
13	5310	5,108,216.00	245,034.00	4.80%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b> (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	67,374,183.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,518.66	3.12%	6,721.94	2.82%	6,911.17
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		13,242.64	-2.98%	12,847.62	-1.88%	12,606.62
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		86,324,267.66	0.04%	86,360,930.78	0.89%	87,126,493.95
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%		0.00%	
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		86,324,267.66	0.04%	86,360,930.78	0.89%	87,126,493.95
f. Deficit Factor (Form RLI, line 16)		0.80246	0.00%	0.80246	0.00%	0.80246
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		69,271,771.83	0.04%	69,301,192.51	0.89%	69,915,526.34
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)		(2,317,459.00)	9.88%	(2,546,539.00)	-3.51%	(2,457,040.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		419,870.00	5.31%	442,159.00	-9.06%	402,099.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		67,374,182.83	-0.26%	67,196,812.51	0.99%	67,860,585.34
2. Federal Revenues	8100-8299	300,000.00	66.67%	500,000.00	0.00%	500,000.00
3. Other State Revenues	8300-8599	10,355,484.00	-3.68%	9,973,988.00	0.00%	9,973,988.00
4. Other Local Revenues	8600-8799	1,556,829.00	0.00%	1,556,829.00	0.00%	1,556,829.00
5. Other Financing Sources	8900-8999	(7,511,494.00)	6.04%	(7,964,826.00)	9.37%	(8,711,451.00)
6. Total (Sum lines A1k thru A5)		72,075,001.83	-1.13%	71,262,803.51	-0.12%	71,179,951.34
<b>B. EXPENDITURES AND OTHER FINANCING USES</b> (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				39,260,949.00		45,335,089.00
b. Step & Column Adjustment				417,572.00		384,161.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				5,656,568.00		(885,060.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,260,949.00	15.47%	45,335,089.00	-1.10%	44,834,190.00
2. Classified Salaries						
a. Base Salaries				9,398,895.00		9,466,463.00
b. Step & Column Adjustment				67,568.00		67,906.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,398,895.00	0.72%	9,466,463.00	0.72%	9,534,369.00
3. Employee Benefits	3000-3999	14,666,537.00	1.62%	14,903,994.00	1.05%	15,060,497.00
4. Books and Supplies	4000-4999	2,434,633.00	20.54%	2,934,633.00	0.00%	2,934,633.00
5. Services and Other Operating Expenditures	5000-5999	7,188,464.00	2.60%	7,375,164.00	-10.24%	6,619,933.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	800,000.00	0.00%	800,000.00	0.00%	800,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,872,753.00)	0.00%	(1,872,753.00)	0.00%	(1,872,753.00)
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)		71,876,725.00	9.83%	78,942,590.00	-1.31%	77,910,869.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		198,276.83		(7,679,786.49)		(6,730,917.66)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,970,154.83		16,168,431.66		8,488,645.17
2. Ending Fund Balance (Sum lines C and D1)		16,168,431.66		8,488,645.17		1,757,727.51
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		91,767.00		91,767.00
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	0.00				
2. Unassigned/Unappropriated	9790	16,168,431.83		8,396,878.17		1,665,960.51
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,168,431.83		8,488,645.17		1,757,727.51

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	16,168,431.83		8,396,878.17		1,665,960.51
(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)		16,168,431.83		8,396,878.17		1,665,960.51

**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.

Education Jobs Fund salaries return to unrestricted



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b> (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	2,317,459.00	9.15%	2,529,548.00	-3.56%	2,439,570.00
2. Federal Revenues	8100-8299	10,192,159.00	-23.53%	7,794,281.00	0.00%	7,794,281.00
3. Other State Revenues	8300-8599	9,249,662.00	0.00%	9,249,662.00	0.00%	9,249,662.00
4. Other Local Revenues	8600-8799	4,687,540.88	0.00%	4,687,541.00	0.00%	4,687,541.00
5. Other Financing Sources	8900-8999	10,692,431.00	4.24%	11,145,763.00	6.70%	11,892,388.00
6. Total (Sum lines A1 thru A5)		37,139,251.88	-4.66%	35,406,795.00	1.85%	36,063,442.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b> (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				12,140,936.88		9,369,591.88
b. Step & Column Adjustment				106,360.00		98,596.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,877,705.00)		70,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,140,936.88	-22.83%	9,369,591.88	1.80%	9,538,187.88
2. Classified Salaries						
a. Base Salaries				6,122,200.00		6,140,050.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				17,850.00		17,850.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,122,200.00	0.29%	6,140,050.00	0.29%	6,157,900.00
3. Employee Benefits	3000-3999	4,776,077.04	-0.71%	4,742,083.00	1.06%	4,792,284.00
4. Books and Supplies	4000-4999	3,053,514.24	4.52%	3,191,507.00	0.00%	3,191,507.00
5. Services and Other Operating Expenditures	5000-5999	4,108,736.72	10.22%	4,528,737.00	9.27%	4,948,737.00
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	5,159,107.00	0.00%	5,159,107.00	0.00%	5,159,107.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,323,619.00	0.00%	1,323,619.00	0.00%	1,323,619.00
9. Other Financing Uses	7600-7699	680,937.00	0.00%	680,937.00	0.00%	680,937.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		37,365,127.88	-5.97%	35,135,631.88	1.87%	35,792,278.88
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(225,876.00)		271,163.12		271,163.12
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,950,760.55		1,724,884.55		1,996,047.67
2. Ending Fund Balance (Sum lines C and D1)		1,724,884.55		1,996,047.67		2,267,210.79
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,724,884.55		1,996,047.67		2,267,211.00
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		(0.21)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,724,884.55		1,996,047.67		2,267,210.79

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Education Jobs Fund salaries return to unrestricted						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	69,691,642.00	0.05%	69,726,360.51	0.82%	70,300,155.34
2. Federal Revenues	8100-8299	10,492,159.00	-20.95%	8,294,281.00	0.00%	8,294,281.00
3. Other State Revenues	8300-8599	19,605,146.00	-1.95%	19,223,650.00	0.00%	19,223,650.00
4. Other Local Revenues	8600-8799	6,244,369.88	0.00%	6,244,370.00	0.00%	6,244,370.00
5. Other Financing Sources	8900-8999	3,180,937.00	0.00%	3,180,937.00	0.00%	3,180,937.00
6. Total (Sum lines A1 thru A5)		109,214,253.71	-2.33%	106,669,598.51	0.54%	107,243,393.34
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				51,401,885.88		54,704,680.88
b. Step & Column Adjustment				523,932.00		482,757.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,778,863.00		(815,060.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	51,401,885.88	6.43%	54,704,680.88	-0.61%	54,372,377.88
2. Classified Salaries						
a. Base Salaries				15,521,095.00		15,606,513.00
b. Step & Column Adjustment				67,568.00		67,906.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				17,850.00		17,850.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,521,095.00	0.55%	15,606,513.00	0.55%	15,692,269.00
3. Employee Benefits	3000-3999	19,442,614.04	1.05%	19,646,077.00	1.05%	19,852,781.00
4. Books and Supplies	4000-4999	5,488,147.24	11.62%	6,126,140.00	0.00%	6,126,140.00
5. Services and Other Operating Expenditures	5000-5999	11,297,200.72	5.37%	11,903,901.00	-2.82%	11,568,670.00
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	5,959,107.00	0.00%	5,959,107.00	0.00%	5,959,107.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(549,134.00)	0.00%	(549,134.00)	0.00%	(549,134.00)
9. Other Financing Uses	7600-7699	680,937.00	0.00%	680,937.00	0.00%	680,937.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		109,241,852.88	4.43%	114,078,221.88	-0.33%	113,703,147.88
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(27,599.17)		(7,408,623.37)		(6,459,754.54)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		17,920,915.38		17,893,316.21		10,484,692.84
2. Ending Fund Balance (Sum lines C and D1)		17,893,316.21		10,484,692.84		4,024,938.30
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		91,767.00		91,767.00
b. Restricted	9740	1,724,884.55		1,996,047.67		2,267,211.00
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	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	16,168,431.83		8,396,878.17		1,665,960.30
f. Total Components of Ending Fund Balance						
(Line D3eF must agree with line D2)		17,893,316.38		10,484,692.84		4,024,938.30

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	16,168,431.83		8,396,878.17		1,665,960.51
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	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		16,168,431.83		8,396,878.17		1,665,960.51
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.80%		7.36%		1.47%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		12,703.63		12,462.63		12,104.63
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		109,241,852.88		114,078,221.88		113,703,147.88
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)		109,241,852.88		114,078,221.88		113,703,147.88
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)		3,277,255.59		3,422,346.66		3,411,094.44
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)		3,277,255.59		3,422,346.66		3,411,094.44
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

Section I - Expenditures	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	109,241,852.88
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	10,967,154.00
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	16,130.00
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	800,000.00
5. Interfund Transfers Out	All	9300	7600-7629	680,937.00
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	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	3,258,926.00
9. PERS Reduction	All	All	3801-3802	114,974.00
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)				4,870,967.00
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	500.00
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)				93,404,231.88
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				93,404,231.88



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)*		12,703.63
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)		12,703.63
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		12,703.63
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,352.56
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	91,821,347.98	7,015.23
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)	91,821,347.98	7,015.23
B. Required effort (Line A.2 times 90%)	82,639,213.18	6,313.71
C. Current year expenditures (Line I.G and Line II.F)	93,404,231.88	7,352.56
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			2011-12 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	2,597,878.00
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)				2,597,878.00



**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)**

<b>Aggregate Expenditures/Per ADA Expenditures</b>	<b>Total</b>	<b>Per ADA</b>
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)	93,404,231.88	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,352.56
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
<b>BASE REVENUE LIMIT PER ADA</b>				
1. Base Revenue Limit per ADA (prior year)	0025	6,375.48	6,375.48	6,367.18
2. Inflation Increase	0041	143.00	143.00	143.00
3. All Other Adjustments	0042, 0525, 0719	0.00	0.00	8.48
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,518.48	6,518.48	6,518.66
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,518.48	6,518.48	6,518.66
b. Revenue Limit ADA	0033	13,236.47	13,236.47	13,242.64
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	86,281,664.97	86,281,664.97	86,324,267.66
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	86,281,664.97	86,281,664.97	86,324,267.66
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.80246	0.80246	0.80246
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	69,237,584.87	69,237,584.87	69,271,771.83
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	213,219.00	213,219.00	1,137,514.00
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	206,522.00	206,522.00	190,292.00
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)	---	6,697.00	6,697.00	947,222.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	69,244,281.87	69,244,281.87	70,218,993.83

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>REVENUE LIMIT - LOCAL SOURCES</b>				
25. Property Taxes	0587	10,336,492.00	10,336,492.00	10,536,320.00
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	10,336,492.00	10,336,492.00	10,536,320.00
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	58,907,789.87	58,907,789.87	59,682,673.83
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	717,623.00	717,623.00	717,644.00
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)	---	(717,623.00)	(717,623.00)	(717,644.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	58,190,166.87	58,190,166.87	58,965,029.83

<b>OTHER NON-REVENUE LIMIT ITEMS</b>				
43. Core Academic Program	9001	226,869.00	0.00	0.00
44. California High School Exit Exam	9002	291,557.00	0.00	0.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	20,107.00	0.00	0.00
46. Apprenticeship Funding	0570	9,731.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	0.00	0.00	0.00

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2011-12)	13,236.47	13,242.64	0.0%	Met
1st Subsequent Year (2012-13)	12,825.47	12,847.62	0.2%	Met
2nd Subsequent Year (2013-14)	12,522.47	12,606.62	0.7%	Met

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

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

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

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

## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2011-12)	13,588	13,367	-1.6%	Met
1st Subsequent Year (2012-13)	13,275	13,048	-1.7%	Met
2nd Subsequent Year (2013-14)	12,864	12,673	-1.5%	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)	13,816	14,391	96.0%
Second Prior Year (2009-10)	13,406	14,155	94.7%
First Prior Year (2010-11)	13,088	13,907	94.1%
Historical Average Ratio:			94.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.4%

**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)	12,704	13,367	95.0%	Met
1st Subsequent Year (2012-13)	12,463	13,048	95.5%	Not Met
2nd Subsequent Year (2013-14)	12,105	12,673	95.5%	Not 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 NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

The District is projecting revenues based on 2010-2011 Actual P2 ADA percentages of 95.5% for 2010-2011, which is slightly higher than baseline standard of 95.4%.



#### 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.

Revenue Limit (Fund 01, Objects 8011, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2011-12)	68,526,659.00	69,501,350.00	1.4%	Met
1st Subsequent Year (2012-13)	68,396,758.00	69,834,294.00	2.1%	Not Met
2nd Subsequent Year (2013-14)	68,369,399.00	70,408,872.00	3.0%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected revenue limit has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting revenue limit.

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

The noteworthy changes included in the First Interim projections include revised student enrollment tallies, cost-of-living adjustments, and adjustments for state unemployment insurance.

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2008-09)	71,292,894.24	78,388,707.42	90.9%
Second Prior Year (2009-10)	62,432,392.16	69,805,339.62	89.4%
First Prior Year (2010-11)	63,899,082.04	71,544,654.71	89.3%
	Historical Average Ratio:		89.9%

	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):	86.9% to 92.9%	86.9% to 92.9%	86.9% to 92.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2011-12)	63,326,381.00	71,876,725.00	88.1%	Met
1st Subsequent Year (2012-13)	69,705,546.00	78,942,590.00	88.3%	Met
2nd Subsequent Year (2013-14)	69,429,056.00	77,910,869.00	89.1%	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
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**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)**

Current Year (2011-12)	9,560,754.00	10,492,159.00	9.7%	Yes
1st Subsequent Year (2012-13)	9,560,754.00	8,294,281.00	-13.2%	Yes
2nd Subsequent Year (2013-14)	9,560,754.00	8,294,281.00	-13.2%	Yes

**Explanation:**  
(required if Yes)

Projections include adjustments for recognizing Ed Jobs Grant Funds in 2011-2012. Second and third year of projections exclude one-time stimulus funds.

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)**

Current Year (2011-12)	19,330,165.00	19,605,146.00	1.4%	No
1st Subsequent Year (2012-13)	19,936,480.00	19,223,650.00	-3.6%	No
2nd Subsequent Year (2013-14)	20,441,022.00	19,223,650.00	-6.0%	Yes

**Explanation:**  
(required if Yes)

Since the district is still experiencing declines in student enrollment, funding levels for 2012-2013 and 2013-2014 are budgeted to remain flat.

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)**

Current Year (2011-12)	7,074,555.00	6,244,369.88	-11.7%	Yes
1st Subsequent Year (2012-13)	7,232,031.00	6,244,370.00	-13.7%	Yes
2nd Subsequent Year (2013-14)	7,393,136.00	6,244,370.00	-15.5%	Yes

**Explanation:**  
(required if Yes)

With the additional delays in state funding (deferrals), external funding is projected to remain stable.

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)**

Current Year (2011-12)	5,035,197.00	5,488,147.24	9.0%	Yes
1st Subsequent Year (2012-13)	8,207,849.00	6,126,140.00	-25.4%	Yes
2nd Subsequent Year (2013-14)	8,437,045.00	6,126,140.00	-27.4%	Yes

**Explanation:**  
(required if Yes)

Program budgets have been revised to account for 2010-2011 program carryovers. Projections include needed commitment for textbook purchase in 2012-2013.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)**

Current Year (2011-12)	10,558,313.00	11,297,200.72	7.0%	Yes
1st Subsequent Year (2012-13)	10,733,786.00	11,903,901.00	10.9%	Yes
2nd Subsequent Year (2013-14)	10,101,533.00	11,568,670.00	14.5%	Yes

**Explanation:**  
(required if Yes)

Incorporated in budget projections are incurred rate increases (historical) for special education and transportation programs.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2011-12)	35,965,474.00	36,341,674.88	1.0%	Met
1st Subsequent Year (2012-13)	36,729,265.00	33,762,301.00	-8.1%	Not Met
2nd Subsequent Year (2013-14)	37,394,912.00	33,762,301.00	-9.7%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2011-12)	15,593,510.00	16,785,347.96	7.6%	Not Met
1st Subsequent Year (2012-13)	18,941,635.00	18,030,041.00	-4.8%	Met
2nd Subsequent Year (2013-14)	18,538,578.00	17,694,810.00	-4.6%	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.

<b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)	Projections include adjustments for recognizing Ed Jobs Grant Funds in 2011-2012. Second and third year of projections exclude one-time stimulus funds.
<b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)	Since the district is still experiencing declines in student enrollment, funding levels for 2012-2013 and 2013-2014 are budgeted to remain flat.
<b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)	With the additional delays in state funding (deferrals), external funding is projected to remain stable.

- 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.

<b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)	Program budgets have been revised to account for 2010-2011 program carryovers. Projections include needed commitment for textbook purchase in 2012-2013.
<b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)	Incorporated in budget projections are incurred rate increases (historical) for special education and transportation programs.

## 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	1,074,550.53	3,203,224.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		3,328,187.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Available Reserve Percentages (Criterion 10C, Line 9)	14.8%	7.4%	1.5%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>4.9%</b>	<b>2.5%</b>	<b>0.5%</b>

**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		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2011-12)	198,277.00	71,876,725.00	N/A	Met
1st Subsequent Year (2012-13)	(7,679,786.49)	78,942,590.00	9.7%	Not Met
2nd Subsequent Year (2013-14)	(6,730,917.66)	77,910,869.00	8.6%	Not Met

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

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

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

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

The existing collective bargaining agreement includes contingency language tied to the 2011-2012 ending balance amount. At this time, the District anticipates having to fully restore implemented concessions for the 2012-2013 fiscal year. The administration and the board of education are working on adopting a budget stabilization plan that will result in complying with minimum reserve requirements with the filing of the Second Interim Report.



**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2011-12)	17,893,316.38		Met
1st Subsequent Year (2012-13)	10,484,692.84		Met
2nd Subsequent Year (2013-14)	4,024,938.30		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)	(2,292,722.12)		Not 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 NOT MET - General fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the general fund is solvent and able to satisfy its current year financial obligations.

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



**10. CRITERION: Reserves**

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

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

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

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

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B)	12,704	12,463	12,105
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?
2. If you are the SELPA AU and are excluding special education pass-through funds:

- a. Enter the name(s) of the SELPA(s):

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

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

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

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

	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	109,241,852.88	114,078,221.88	113,703,147.88
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	109,241,852.88	114,078,221.88	113,703,147.88
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,277,255.59	3,422,346.66	3,411,094.44
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)	3,277,255.59	3,422,346.66	3,411,094.44

**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	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
(Unrestricted resources 0000-1999 except Line 4)			
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)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	16,168,431.83	8,396,878.17	1,665,960.51
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)	16,168,431.83	8,396,878.17	1,665,960.51
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.80%	7.36%	1.47%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>3,277,255.59</b>	<b>3,422,346.66</b>	<b>3,411,094.44</b>
Status:	Met	Met	Not Met

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

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

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

The administration and the board of education are working on a budget stabilization plan that would result in maintaining a 3% reserve requirement through the 2013-2014 fiscal year. The plan is expected to be approved and incorporated in budget projections with the filing of the Second Interim Report.

## 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)

No

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

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

**-5.0% to +5.0%**  
**or -\$20,000 to +\$20,000****S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2011-12)	(10,812,087.00)	(10,692,431.00)	-1.1%	(119,656.00)	Met
1st Subsequent Year (2012-13)	(11,214,697.00)	(11,145,763.00)	-0.6%	(68,934.00)	Met
2nd Subsequent Year (2013-14)	(11,649,128.00)	(11,892,388.00)	2.1%	243,260.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2011-12)	3,180,937.00	3,180,937.00	0.0%	0.00	Met
1st Subsequent Year (2012-13)	3,194,556.00	3,180,937.00	-0.4%	(13,619.00)	Met
2nd Subsequent Year (2013-14)	3,208,447.00	3,180,937.00	-0.9%	(27,510.00)	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2011-12)	680,937.00	680,937.00	0.0%	0.00	Met
1st Subsequent Year (2012-13)	694,556.00	680,937.00	-2.0%	(13,619.00)	Met
2nd Subsequent Year (2013-14)	708,447.00	680,937.00	-3.9%	(27,510.00)	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

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

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

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

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

--

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

**Project Information:**  
(required if YES)


## S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2011
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	2	General Fund	General Fund	1,075,626
State School Building Loans				
Compensated Absences				

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

GOB 2001 SERIES A	15	Building Fund	Building Fund	15,055,000
GOB 2001 SERIES B	16	Building Fund	Building Fund	22,504,403
GOB 2006 SERIES A	20	Building Fund	Building Fund	45,290,000
GOB 2006 SERIES B	22	Building Fund	Building Fund	18,083,028
OZAB	12	Building Fund	Building Fund	5,414,335

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	50,400	0	0	
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	1,239,681	1,239,681	1,239,681	164,055
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

GOB 2001 SERIES A	1,050,045	1,128,845	1,167,195	1,198,070
GOB 2001 SERIES B	1,800,286	1,876,986	1,966,236	2,045,424
GOB 2006 SERIES A	2,350,619	2,499,419	2,651,819	2,837,419
GOB 2006 SERIES B	724,711	647,011	721,961	678,401
OZAB	315,324	326,040	337,291	349,105
Total Annual Payments:	7,531,066	7,717,982	8,084,183	7,272,474
Has total annual payment increased over prior year (2010-11)?		Yes	Yes	No

---

**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)

The increases in debt service payments for the abovementioned totals are solely funding from Fund 21. In 2013-2014, the debt service payments will decline as a result of final payment for early incentive program.

---

**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

- a. OPEB actuarial accrued liability (AAL)  
b. OPEB unfunded actuarial accrued liability (UAAL)

Budget Adoption (Form 01CS, Item S7A)	First Interim
6,976,855.00	6,976,855.00
6,976,855.00	6,976,855.00

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Jul 01, 2009	Jul 01, 2009

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
774,255.00	774,255.00
774,255.00	774,255.00
774,255.00	774,255.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

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

352,266.00	565,742.04
352,266.00	565,742.00
352,266.00	565,742.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

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

588,793.00	512,243.00
588,793.00	512,243.00
588,793.00	512,243.00

- d. Number of retirees receiving OPEB benefits

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

89	93
89	63
89	63

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)

Yes

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

No

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

No

## 2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim
1,366,062.00	1,366,062.00
1,366,062.00	1,366,062.00

## 3. Self-Insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)	First Interim
700,000.00	700,000.00
700,000.00	700,000.00
700,000.00	700,000.00

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

700,000.00	700,000.00
700,000.00	700,000.00
700,000.00	700,000.00

## 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?

If Yes, skip to section S8B.

If No, continue with section S8A.

Yes

### 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	610.3	609.3	601.1	589.1

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

### Negotiations Settled Since Budget Adoption

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

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

No

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Sep 01, 2010

End Date: Aug 31, 2013

5. Salary settlement:

Current Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

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

Yes

Yes

Yes

### One Year Agreement

Total cost of salary settlement

0

3,700,000

3,700,000

% 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:

Amount shown above reflect re-instated furlough days and added deductions for health and welfare. Costs shown above include certificated, classified and management group.

**Negotiations Not Settled**

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

No		

--

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

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

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

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

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

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

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

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


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

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

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

Were all classified labor negotiations settled as of budget adoption?

If Yes, skip to section S8C.

If No, continue with section S8B.

Yes

**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	536.0	536.0	536.0	536.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

Yes

If Yes, date of Superintendent and CBO certification:

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)?

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

**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?

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

No		

--

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

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

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

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

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
No	No	No
No	No	No

**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?

Yes

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	86.0	86.0	86.0	86.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential  
Health and Welfare (H&W) Benefits**

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

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

**Management/Supervisor/Confidential  
Step and Column Adjustments**

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

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

**Management/Supervisor/Confidential  
Other Benefits (mileage, bonuses, etc.)**

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

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



**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?

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)

Yes

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

No

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

Yes

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

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?

No

- 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?

Yes

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

**Comments:**  
(optional)

David Rivera is the new Assistant Superintendent of Business Services effective July 18, 2011.

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